Nova Scotia

Report of the Formula Review Committee

December, 1988

REPORT OF THE

FORMULA REVIEW COMMITTEE

DECEMBER, 1988

The Honourable Ronald C. Giffin, Q. C.
Minister of Education
Province of Nova Scotia
Halifax, Nova Scotia

Dear Mr. Giffin:

We are pleased to submit to you the Report of the Formula Review Committee which contains recommendations for funding public education in Nova Scotia for the 1989 calendar year.

Yours very truly,

John Levangie, Acting Chairman

Richard Morris, Acting Secretary

Ed Cramm

David Driscoll

Karen Duerden

Robert Fowler

Robert Haines

Joseph Wadden

REPORT OF THE FORMULA REVIEW COMMITTEE

DECEMBER, 1988

TABLE OF CONTENTS

		Page
1.	INTRODUCTORY COMMENTS	1
	1.1 Establishment	1
	1.2 Membership	1
	1.3 Resignation of Chairman	1
	1.4 Meetings Held During 1988	2
	1.5 Information Reviewed by the Committee	2
2.	FINANCIAL SUMMARY	3
	2.1 Highlights of Revenues and Expenditures	3
	2.2 Provincial/Municipal Cost Sharing Percentages	4
	2.3 Summary of Grants	4
	2.4 Summary of Expenditures	5
	2.5 Summary of Formulas	5-7
3.	COMMENTARY ON FUNDING FORMULAS	8
	3.1 Improvements to the Funding Formula	8
	3.1.1 New Procedures for Determining the Funding Count	8
	3.1.2 Revenue Projections	8
	3.1.3 Redesigned Finance Module	8
	3.1.4 Adult Education Funding	9
	3.1.5 Special Education - Minimum Funding	9
	3.1.6 Administration Grant	9
	3.1.7 Salary Projections	9
	3.2 Provincial Government Budgetary Guidelines - 1989 Calendar Year	10
	3.3 Special Examinations Recommended by the Committee	11
	3.3.1 Review of Formula Review Committee Process and Mandate	11
	3.3.2 Review of Square Footage	11
	3.3.3 Review of Funding Count	11
	3.3.4 Review of Transportation Expenditures	12

TABLE OF CONTENTS (cont'd)

		Page
3.4	Salaries Projections	12
3.5	Supplementary Grants	12-13
4.	RECOMMENDED FUNDING FORMULAS	14
4.1	Student Units and Enrolment Weighting Factors	14-15
4.2	Gross Square Footage	15
4.3	Uniform Assessment	15
4.4	General Formulas	15
4.4.1	Expenditures	15-16
4.4.2	Basic Grant	16
4.4.3	Supplementary Grants	16
4.5	Property Service	16-17
4.6	Transportation	17
4.7	Family of Five	17
4.7.1	Special Education	18
4.7.2	Adult Education	18
4.7.3	Driver Education	18-19
4.7.4	Summer School	19
4.7.5	Board of Pupils	19
4.8	Capital Debt Service	19
4.9	Capital Equipment, Repairs and Renovations	19
4.10	Transfers to Reserve/Surplus	20
4.11	French Special Projects	20
4.12	School Board Revenues	20
4.13	Municipal Contributions	20
4.14	Textbook Credit Allocation	21
4.15	Emergency Capital Fund/Asbestos Abatement Fund	21
5.	INDEX OF SUPPORTING SCHEDULES	22

1. INTRODUCTORY COMMENTS

1.1 Establishment

The Formula Review Committee was established by the Minister of Education in August, 1981. The Committee is responsible for making recommendations to the Minister of Education regarding funding formulas for district school boards throughout Nova Scotia.

The Formula Review Committee has submitted funding recommendations to the Minister of Education for the calendar years 1982-1988. This is the eighth report of the Committee and it contains recommendations for funding formulas for the 1989 calendar year.

1.2 Membership

This year's Committee was composed of the following members and resource personnel/alternates:

Members

George Walker, Chairman (to October 31, 1988)
Ed Cramm, Department of Municipal Affairs
David Driscoll, Nova Scotia School Boards Association
Karen Duerden, Nova Scotia Teachers Union
Robert Fowler, Management Board
Robert Haines, Department of Education
John Levangie, Department of Education
Joseph Wadden, Union of Nova Scotia Municipalities

Resource Personnel/Alternates

Emmet Currie, Nova Scotia Teachers Union (Alternate)
Peter Fry, Management Board (Alternate)
Bette Kelly, Department of Education (Resource Person)
Gerrie Masters, Department of Municipal Affairs (Alternate)
Richard Morris, Department of Education (Resource Person)
Dennis Pilkey, Department of Education (Resource Person)
Robert Radchuck, Union of Nova Scotia Municipalities (Alternate)
Michael Woodford, Nova Scotia School Boards Association (Alternate)

1.3 Resignation of Chairman

During the preparation of funding recommendations for the 1989 calendar year, the Chairman of the Formula Review Committee, George C. Walker, announced his resignation effective October 31, 1988. The Committee regrets his resignation and expresses its sincere thanks and appreciation to Mr. Walker for his dedicated leadership and guidance in the development of funding recommendations for the past eight years.

1.4 Meetings Held During 1988

The Formula Review Committee held nine meetings during 1988. The process followed by the Formula Review Committee this year was consistent with that followed in previous years. In general this process involved reviewing district school board submissions, projecting expenditures for district school boards, determining appropriate formulas, and allocating the fiscal responsibility for education between the supporting municipal units and the Province by recommending an education tax rate applied to updated uniform assessment.

1.5 Information Reviewed by the Committee

The Committee received submissions regarding 1989 funding rates from 19 district school boards and from other organizations and individuals. These submissions contained approximately 120 separate recommendations. A significant part of the Committee's time was spent in examining these suggestions to determine if they should be incorporated into the 1989 funding formulas. The Committee expresses thanks to those making submissions and appreciation for the quality of the information contained therein.

The Committee acknowledges that it could not be successful in its endeavors without the statistical and financial data provided by district school boards and analysed by the Research Division of the Department of Education.

2. FINANCIAL SUMMARY

This section presents summaries of projected revenues and expenditures grants and recommended funding formulas for 1989.

2.1 Highlights of Revenues and Expenditures

The following table summarizes Committee projections of revenues and expenditures for the 1989 calendar year compared to 1988 budget revenues and expenditures. (Refer to schedule 2 for details).

	Budget	Projected	Change	
Revenues	1988 (1)	1989	$	%
Total provincial grants	$559,629,289	$589,109,297	$29,480,008	5.3%
Education tax rate	37¢/$100	38¢/$100	1¢/$100	2.7%
Uniform assessment	$23,503,218,289	$24,265,110,556	$761,892,267	3.2%
Mandatory municipal contribution	$86,529,736	$92,207,420	$5,677,684	6.6%
Total municipal contribution (mandatory and supplementary)	$108,179,030	$114,491,116	$6,312,086	5.8%
School board operating revenues	$16,367,225	$19,046,401	$2,679,176	16.4%
From prior surplus/reserves	$4,184,572	-	($4,184,574)	
Total school board revenues	$688,360,116	$722,646,814	$34,286,696	5.0%
Expenditures				
Total operating expenditures	$632,643,868	$660,905,827	$28,261,959	4.5%
Capital debt service costs	$38,887,638	$44,007,870	$5,120,232	13.2%
Capital equipment, repairs and renovations	$12,284,488	$8,681,072(2)	($3,603,416)	(29.3%)
Capital bus purchase	$4,227,322	$4,479,840	$252,518	6.0%
Transfer to reserves/surplus	$316,799	$4,572,203	$4,255,404	
Total school board expenditures	$688,360,116	$722,646,814	$34,286,696	5.0%

(1) as reported by district school boards
(2) projected to match available funding

2.2 Provincial/Municipal Cost-Sharing Percentages

The following table summarizes Committee projections of cost-sharing ratios for the 1989 calendar year compared to 1988 ratios.

Ratios	Projected 1988	Budgeted 1988	Projected 1989
Total Provincial Grants / Total School Board Revenues	81.5%	81.3%	81.5%
Total Provincial Grants / Total Provincial Grants & Education Tax	86.6%	86.6%	86.5%
Total Provincial Grants / Total Provincial Grants and Total Municipal Contributions	83.7%	83.8%	83.7%

2.3 Summary of Grants

The following table summarizes recommended grants for 1989 compared to 1988 grants.

Global	1988	1989	Change $	Change %
General formula				
Basic provincial grant	$361,341,014	$378,990,042	$17,649,028	4.9%
Supplementary provincial grant	11,307,817	11,720,172	412,355	3.7%
Property service	65,405,592	66,943,671	1,538,079	2.4%
Transportation - operating	33,894,958	35,054,244	1,159,286	3.4%
- bus purchase	4,288,200	4,479,840	191,640	4.5%
Municipal education tax	86,529,736	92,207,420	5,677,684	6.6%
Municipal supplementary grant	21,435,624	22,081,296	645,672	3.0%
	584,202,941	611,476,685	27,273,744	4.7%
Non-Global				
Adult education	2,278,390	2,376,031	97,641	4.3%
Driver education	619,155	638,362	19,207	3.1%
Special education	31,925,277	34,637,620	2,712,343	8.5%
Summer school	935,491	973,615	38,124	4.1%
Board of pupils	343,239	351,133	7,894	2.3%
Capital debt service	38,648,665	43,805,470	5,156,805	13.3%
Capital equipment repairs & renovations	8,183,468	8,681,072	497,604	6.1%
Provincial French special projects	458,023	458,023	Ø	0.0%
Municipal capital grant	213,670	202,400	(11,270)	(5.3%)
	83,605,378	92,123,726	8,518,348	10.2%
	$667,808,319	$703,600,411	$35,792,092	5.4%

2.4 Summary of Expenditures

The following table summarizes Committee projections of expenditures, by type of grant, for 1989 compared to 1988 expenditures.

			Change	
Operating	1988	1989	$	%
General formula	$484,917,289	$507,855,879	$22,938,590	4.7%
Property service	67,530,314	69,698,037	2,167,723	3.2%
Transportation - operating	34,557,727	35,423,035	865,308	2.5%
General services from other boards	588,800	620,477	31,677	5.4%
Adult education	3,920,377	4,073,686	153,309	3.9%
Driver education	834,744	863,395	28,651	3.4%
Special education	38,968,038	40,998,943	2,030,905	5.2%
Summer school	979,830	1,017,651	37,821	3.9%
Board of pupils	346,749	354,724	7,975	2.3%
	632,643,868	660,905,827	28,261,959	4.5%
Capital				
Capital debt services	38,887,638	44,007,870	5,120,232	13.2%
Capital equipment, repairs and renovations	12,284,488	8,681,072	(3,603,416)	(29.3%)
Capital bus purchase	4,227,322	4,479,840	252,518	6.0%
	55,399,448	57,168,782	1,769,334	3.2%
	$688,043,316	$718,074,609	$ 30,031,293	4.4%

2.5 Summary of Formulas

The following table summarizes recommended formulas for 1989 compared to approved formulas for 1988.

	1988	1989
Basic provincial grant	$2,135 per student unit x average salary weighting factor and Acadian adjustment (5%) where applicable, plus $200,000 district board management grant	$2,290 per student unit x average salary weighting factor and Acadian adjustment (5%) where applicable, plus $400,000 district board management grant
Property service	$168 per student unit plus $1.77 per gross square foot	$160 per student unit plus $1.93 per gross square foot

	1988	1989
Transportation - operating	100% of projected 1988 expenditures plus $4200 x the number of approved buses (including approved spares) plus the amount of debt service costs for bus debt as at September 30/82 reduced by 25% of the Capital Bus Purchase Grant and net of gasoline tax rebates	100% of projected 1989 expenditures net of gasoline tax rebates and contract conveyance recoveries. Maximum eligible grant to be 115% of 1987 actual operating expenditures
Transportation - bus purchase	Included in transportation operating grant	$4320 x the number of approved buses (including approved spares)
Family of Five*		
Special education	number of students x average salary weighting factor x $173	number of students x average salary weighting factor x $183.60. Minimum grant to be 70% of projected Expenditures
Adult education	number of students x $14.00	number of adults 21 years of age and over living in the area served by the school board x $4.05
Driver education	number of senior high and vocational students x $16.00	number of senior high and vocational students x $16.40
Summer school	number of secondary and vocational students x $14.00	number of secondary and vocational students x $14.65
Board of pupils	number of students actually boarded x $45.00/week	number of students actually boarded x $47.25/week.

*The final grant is the lesser of the formula rate OR approved expenditures.

	1988	1989
Other		
Capital equipment repairs and renovations	$43.50 per student unit x Acadian adjustment (5%) where applicable	$46.20 x the number of student units
Municipal education tax	37¢ per $100 of uniform assessment	38¢ per $100 of uniform assessment
Textbook credit allocation	$32.40 per student	$34.35 per student
Emergency capital fund	$1,000,000	$1,000,000
Asbestos removal grants	$500,000	$500,000
Capital debt service	Projected debt service costs for 1988	Projected debt service costs for 1989
French special projects	Same level as 1987 budget	Same level as 1988 budget

3. COMMENTARY ON FUNDING FORMULAS

3.1 Improvements to the Funding Formula

3.1.1 New Procedures for Determining the Funding Count

The Committee accepted the recommendation in the school board submissions that the funding count for calculating general formula grants for the 1989 calendar year should be based on the average enrolments for September 30, 1986 and September 30, 1987, or the September 30, 1988 enrolment, whichever is higher. This improvement will benefit district school boards with higher than average enrolment declines and should facilitate school board planning because the funding count for 1989 and future years can be determined prior to the commencement of the calendar years. This arrangement will continue to recognize current enrolments for funding purposes if current enrolments are higher than the average of the enrolments for the two previous years.

3.1.2 Revenue Projections

Traditionally, the Formula Review Committee has made projections of school board operating revenues based on average provincial projection factors. For the 1989 calendar year the Committee agreed to collect estimates from school boards prior to finalizing the average projection factor. These school board estimates have been reviewed by the Committee and taken into account in determining the recommended 15% provincial projection factor for 1989. District school board projected revenues are considered by the Committee in determining the final recommended provincial and municipal funding contributions.

The Committee noted the wide variations in estimates received from school boards and recognizes that the provincial projection factor may not coincide with actual experience in some school boards. It is recommended that the Department of Education undertake an in-depth review of historical patterns of school board operating revenues as a basis for possible implementation of individual school board projection factors.

3.1.3 Redesigned Finance Module

The Committee is pleased to note that the Department of Education is in the process of redesigning its computerized information systems which provide financial information used by the Committee. These changes will include improvements in the format of the data reported in the school board profile sheets for the 1990 calendar year. The Committee encourages the Department to continue its efforts to improve the quality of information on district school board expenditures and revenues.

3.1.4 Adult Education Funding

Several years ago, the Committee recommended that a new approach for determining Adult Education funding should be developed based on the numbers of adults rather than students. Staff of the Department of Education considered a new funding arrangement during 1988 and have recommended a formula based on adult populations within the jurisdictions of district school boards.

The Committee endorses the new approach to Adult Education funding recommended by the Department of Education and supports its implementation for the 1989 calendar year.

3.1.5 Special Education - Minimum Funding

The Committee supports the recommendation in school board submissions that funding for Special Education expenditures should cover a minimum percentage of projected expenditures incurred by district school boards. Therefore, the Committee has included in its recommended funding rates a minimum provision for special education grants to ensure that each district school board will be funded for a minimum of 70% of projected expenditures.

3.1.6 Administration Grant

The Committee has re-examined the fixed administration expenses incurred by district school boards and recommends an administration grant within general formula funding of $400,000 for each district school board. This grant recognizes the financial difficulties experienced by small district school boards in which administrative costs represent a large percentage of their operating budgets. The grant amount is based on an examination of district school board requirements for 1989.

3.1.7 Salary Projections

Traditionally, the Committee has applied a salary projection factor to all expenditures charged against general formula funding. For 1989, the Committee recommends that this salary projection factor should be applied to only the salary component of general formula funding. This change should improve the accuracy of projected expenditures charged against general formula funding.

3.2 Provincial Government Budgetary Guidelines - 1989 Calendar Year

The Committee was directed to consider the following provincial government budgetary guidelines in the preparation of funding recommendations for the 1989 calendar year:

(a) teachers' salary increases effective August 1, 1989 should be projected at 4%;

(b) allowances should be included based on historical patterns, for the estimated costs of teachers' service increments and license changes;

(c) increases in non-teaching salaries should be projected at 4%;

(d) increase in all non-salary operating expenditures and capital expenditures should be projected at 2.3%; and

(e) projected expenditures should be reduced by an enrolment decline factor.

The Committee discussed the appropriateness of preparing recommendations to coincide with the budgetary guidelines. The Committee's final funding recommendations are generally based on expenditure projections which reflect the provincial budgetary guidelines. However, the Committee has recommended improvements in funding formulas for special education funding, for general formula funding and for capital equipment, repairs and renovations in excess of the budgetary guidelines. These exceptions were necessary because existing programs cannot be adequately supported within the provincial guidelines.

The Committee is also concerned that known contractual salary increases for many non-teaching employees in excess of the 4% guideline for 1989 may cause financial difficulties for district school boards.

Provincial government budgetary guidelines were not previously issued to the Committee for consideration. The Committee is concerned that the use of these guidelines may prevent the Committee from recommending funding rates which respond to the financial requirements of district school boards.

3.3 Special Examinations Recommended by the Committee

3.3.1 Review of Formula Review Committee Process and Mandate

The existing funding arrangements, with various modifications to individual formulas, have been in place since 1982. During this period, improvements have been made to the funding formulas to achieve a closer relationship between projected expenditures and sources of funding from the Province and supporting municipal units.

The Committee recognizes the demands on the funding formulas, the requirement that funding formulas continue to be responsive to changing conditions and the need to constantly revitalize the approach to public school funding. Therefore, the Committee agrees with government that a thorough and comprehensive review should be undertaken of funding formulas, and the Committee's mandate, structure and process. This examination should commence at the earliest possible opportunity so that changes, if any, can be made prior to the 1990 calendar year.

3.3.2 Review of Square Footage

The Committee is pleased to note that the Department of Education has acted on its recommendation to examine departmental policies for determining square footage used to calculate property service grants. The Committee supports this review and considers it criticial that each district school board be treated in a reasonable and consistent manner.

The Committee recommends that the criteria used to determine square footage should not become more restrictive than at present. Rather, the criteria should be expanded to recognize facilities which, to date, have not been included in the square footage counted for funding purposes. These expansions could include teacher resource centres and district school board offices.

3.3.3 Review of Funding Count

The Committee discussed the anomaly in recognizing non-continuous students over 21 years of age for funding count purposes in vocational schools operated by district school boards but not in public schools. The Committee is also aware of other inconsistencies within district school boards regarding the count of students.

The Committee recommends that the Department review its internal policies to ensure that each school board follows consistent practices in determining funding counts. Further, the Committee recommends a review of procedures followed by Inspectors in verifying the funding counts submitted by district school boards.

3.3.4 Review of Transportation Expenditures

The Committee discussed the existing transportation funding formula and noted the large increases in 1988 approved transportation budgets in comparison to actual expenditures in 1987.

The Committee notes that the current funding arrangements can allow some school boards to substantially expand transportation budgets, thereby causing unequal services throughout Nova Scotia. The Committee is concerned about the lack of provincial standards for transportation services provided by district school boards and recommends that the Department of Education undertake an in-depth review of the policies and guidelines in effect for the development and delivery of transportation services and the nature and extent of expenditures charged against the transportation grants.

The Committee also recommends that expenditures for school bus purchases should be a capital appropriation but continue to be included in global grants.

3.4 Salaries Projections

The recommended general formula funding rate for the 1989 calendar year is based, in large measure, on a projected 4% increase in teachers' salaries effective August 1, 1989 as well as projected historical increases related to service increments and license upgrades.

In the event that negotiated salary increases for the period commencing August 1, 1989 vary from the 4% projection factor, the Committee recommends that the Province of Nova Scotia revise funding to district school boards to compensate for differences between projected salaries expenditures and negotiated salaries costs. This possibility was considered by the Formula Review Committee during discussions to finalize the recommended distribution of fiscal responsibility between the Province and supporting municipal units.

3.5 Supplementary Grants

In its December, 1986 Report, the Committee noted that it considered supplementary grants to be an essential part of the funding formulas. In its December, 1987 Report, the Committee noted that "the present arrangements can work to the benefit of the school boards and supporting municipal units if there is a willingness by the partners in education to work together towards the establishment of reasonable levels of financial support for district school boards".

During its 1988 meetings, the Committee again considered supplementary grants and attempted to derive funding formulas that would minimize the need for supplementary grants. The Committee acknowledges that there will be a requirement for supplementary grants during the 1989 calendar year and recommends that these grants should be provided by the Province and supporting municipal units according to established conditions. The Committee emphasizes that supplementary grants continue to be an essential part of the funding formulas.

4. RECOMMENDED FUNDING FORMULAS

This section provides details of the funding formulas recommended by the Formula Review Committee for 1989.

The Committee projects school board expenditures for the following calendar year and, on the basis of these projections, as well as discussion of issues related to public education finance, the Committee recommends funding formulas that will provide adequate resources and ensure that funds are equitably distributed to all district school boards.

4.1 Student Units and Enrolment Weighting Factors

The Committee recommends that the enrolment weighting factors used in 1988 should be retained in 1989. The weighting factors are:

Level	Weighting Factors
Elementary	1.00
Junior High	1.20
Senior High	1.20
Vocational	2.50
One Year Business Education*	2.50
Intermediate Industrial	1.75

*if equivalent to the one- year program offered in vocational schools in district school boards

These weighting factors reflect the differences in costs at various program levels. As recommended in the December, 1987 report, Department of Education staff conducted a test review of the reasonableness of these weighting factors. It was noted that significant variations occur among individual schools due to teacher licenses and years of experience, program/curriculum offerings and student populations. However, the test results indicated that, on average, the weighting factors are indicative of the relative costs in the various program categories. Therefore, changes to the weightings are not recommended.

Several district school boards made suggestions for changes to the calculation of the student count. The Committee recommends that the student count for funding purposes be either the average of the September 30 total enrolments for the two years preceding the current year, or the current year's total enrolment, whichever is higher (see section 3.1.1). This calculation is applied on an individual board basis and benefits those boards with larger than average enrolment declines. The funding count is multiplied by the weighting factor to determine total student units. Students who are fully funded by federal or provincial agreements are excluded from the funding count.

As of September 30, 1988, student enrolments (minus excluded students) had declined to 166,032 from 167,823 in 1987 or a 1.1% reduction from the previous year. The September 30, 1986 enrolment was 169,317.

The funding count as of September 30, 1987 was 168,812. This count increased to 169,160 as of September 30, 1988 because of the change in determining the funding count.

The number of student units as of September 30, 1988 was 187,902 compared to 187,537 in 1987, (or a 0.2% increase).

4.2 Gross Square Footage

The gross square footage as of September 30, 1988 is used to calculate part of the property service grant. Gross square footage is based on the outside measurements of each school or building used for full-time instruction. Property service grants are also partially calculated on student units.

For 1989 funding, grants are based on 19,108,472 square feet in use as of September 30, 1988. The 1988 funding was based on 19,152,190 square feet. Adjustments will continue to be made for changes in gross square footage which occur between September 30 and December 31 of each year. As requested by the Committee in last year's report, Department of Education staff are reviewing the practices followed in determining the total number of square feet used in calculating the property service grant. The reduction in square footage results from adjustments identified in these audits and recommendations are now being reviewed to ensure a consistent application of square footage guidelines.

4.3 Uniform Assessment

Uniform property assessment figures are provided each year by the Department of Municipal Affairs. The 1989 uniform assessment is the 1988 taxable assessment plus grants in lieu of taxation capitalzied at the 1988 tax rate. The assessment used to calculate the proceeds from the education tax in 1988 was $23,503,218,289. The uniform assessment used for calculating the proceeds from the education tax rate in 1989 is $24,265,110,556 or 3.2% higher than 1988.

4.4 General Formulas

General formula grants provide global funds to district school boards for school board administration, teachers' salaries, instructional supplies, cafeterias, school secretaries, and related expenditures.

4.4.1 Expenditures

The Committee projections of 1989 general formula expenditures are based on the 1988 district school board budgets adjusted by factors for expected changes. For 1987 and 1988, the Committee had not taken into account the decline in student enrolments in projecting school board expenditures. Because of continuing enrolment declines,

the Committee concluded that some contraction in expenditures is reasonable, at least in the period from August to December, 1989. Therefore the 1989 expenditure projections were reduced by 5/12 of the student decline percentage from September 30, 1987 to September 30, 1988. This reduction was applied on an individual school board basis.

The agreement between the Minister of Education and the Nova Scotia Teachers Union expires July 31, 1989. In the absence of a contracted salary increase, the Committee has used a projected increase in professional teaching salaries of 4% effective August 1, 1989.

The total estimated cost of salary increases for the 1989 calendar year is $24,451,807. This amount is comprised of scale increases of $18,453,330, an allowance of $2,060,545 for cost of license upgrades and $3,937,931 for cost of service increments in individual district school boards. (See schedule 8).

4.4.2 Basic Grant

The Committee recommends that the basic general formula grant be increased from $2,135 per student unit in 1988 to $2,290 per student unit in 1989 plus $400,000 per district school board to provide funds for district school board management.

The recommended general formula rate multiplied by the number of student units, the average salary weighting factor (see schedule 9) and the Acadian adjustment factor, where applicable, plus $400,000 determines the basic general formula grant.

4.4.3 Supplementary Grants

Provincial supplementary grants are added to the basic general formula grant to determine total general formula funding. These grants are projected to increase from $11,307,817 in 1988 to $11,720,172 in 1989, (or a 3.7% increase).

4.5 Property Service

The property service grant is based on gross square footage as of September 30, 1988 (as noted in Section 4.2) and the number of student units for each school board (as explained in Section 4.1).

The Committee projects that 1989 property service expenditures will increase by 3.2% over 1988 expenditures, (or from $67,530,314 to $69,698,037) and recommends that the funding in 1989 be calculated at $1.93 per gross square foot (from $1.77 in 1988) and $160 per student unit (from $168 in 1988).

The Committee has again recommended a greater emphasis on the gross square footage component of the grant to compensate boards which experience enrolment declines but encounter difficulties in consolidating facilities.

These formulas provide total funding of $66,943,671 in 1989 in comparison to $65,405,592 for 1988, (or a 2.4% increase).

4.6 Transportation

Transportation operating expenditures are calculated net of contracted conveyance recoveries and gasoline tax rebates. The grant previously included an amount for historical bus debt incurred prior to September 30, 1982. This historical debt was completely retired by 1988 and is therefore not included in the 1989 calculations.

The 1989 projected operating expenditures are calculated on 1988 school board budgets for net operating costs (excluding historical bus debt of $249,655) which are projected to increase by 3.25%, (or from $34,308,072 to $35,42?,035). The final net increase in total operating expenditures is 2.5%.

The transportation operating grant is recommended at 100% of 1989 projected transportation operating expenses to a maximum of 115% of 1987 actual operating expenditures. These formulas will provide $35,054,244 in transportation funding for 1989 in comparison to $33,894,958 in 1988, (or a 3.4% increase).

The Committee recommends that the funding of capital bus purchases be separated from the operating transportation funding.

The formula rate for 1989 is recommended at $4320 (in comparison to the 1988 rate of $4200) multiplied by the number of approved buses for regular student transportation including approved spares. This rate is based on the estimated cost of a 72-passenger standard diesel bus in 1989. This will result in 1989 grants of $4,479,840 in comparison to 1988 grants of $4,288,200, (or a 4.5% increase).

4.7 Family of Five

The Committee continues to recognize the need for separate, non-global funding for the Family of Five (special education, adult education, driver education, summer school and board of pupils). The grants are recommended as the lesser of approved expenditures in each category or the maximum available funding.

4.7.1 Special Education

The Special Education grant is recommended as the lesser of approved expenditures, or the number of students multiplied by the average salary weighting factor and the Special Education formula rate.

The Committee recommends a 1989 Special Education formula rate of $183.60 per student compared to the 1988 rate of $173.00. The Committee also recommends that the grant be calculated to provide a minimum of 70% of the projected expenditures as reported on the individual school board profile sheets. This will provide grants in 1989 of $34,637,620 in comparison to 1988 grants of $31,925,277, (or an 8.5% increase). Expenditures for Special Education in 1989 are projected at $40,998,943 in comparison to the 1988 budget of $38,968,038, (or a 5.2% increase).

4.7.2 Adult Education

The Formula Review Committee recommends that the Adult Education grant be the lesser of approved expenditures, or $4.05 multiplied by the adult population 21 years of age and over residing within the jurisdiction of the district school board. The adult population is determined by Statistics Canada census figures. In previous years, the formula was based on student populations.

The Committee recommends that these new arrangements be implemented in 1989 and that each school board receive a grant in 1989 which is not less than the 1988 grant. The maximum grant for 1989 will not exceed 110% of the 1988 grant.

Expenditures for 1989 are projected at $4,073,686 in comparison to the 1988 budget of $3,920,377, (or a 3.9% increase). Grants are projected at $2,376,031 in comparison to 1988 grants of $2,278,390, (or a 4.3% increase).

4.7.3 Driver Education

The Driver Education grant is recommended as the lesser of approved expenditures or the number of senior high and vocational students multiplied by the Driver Education formula rate.

The Committee recommends that the 1989 Driver Education formula rate increase to $16.40 from $16.00 in 1988. Expenditures for 1989 are projected at $863,395 in comparison to the 1988 budget of $834,744, (or a 3.4% increase). Grants for 1989 are projected at $638,362 in comparison to 1988 grants of $619,155, (or a 3.1% increase).

The Committee is pleased to note changes made in 1988 to the Regulations pursuant to the Education Act. As a result of these changes, payments to instructors increased and maximum allowable number of students per course was increased. These changes should improve the access to driver education programs.

4.7.4 Summer School

The Summer School grant is recommended as the lesser of approved expenditures, or the number of secondary and vocational students multiplied by the Summer School formula rate.

The Committee recommends the 1989 Summer School formula rate increase to $14.65 from $14.00 in 1988. This will provide grants of $973,615 in comparison to 1988 grants of $935,491, (or a 4.1% increase). Expenditures for 1989 are projected at $1,017,651 in comparison to the 1988 budget of $979,830,(or a 3.9% increase).

4.7.5 Board of Pupils

The Board of Pupils grant is recommended as the lesser of approved expenditures or the number of students actually boarded multiplied by the Board of Pupils formula rate.

The Committee recommends the 1989 Board of Pupils formula rate increase to $47.25 per week from $45.00. This will result in 1989 grants of $351,133 in comparison to 1988 grants of $343,239,(or a 2.3% increase). Expenditures in 1989 are projected at $354,724 in comparison to the 1988 budget of $346,749,(or a 2.3% increase).

4.8 Capital Debt Service

Capital Debt Service expenditures on capital projects already completed or expected to be completed in 1989 are projected to increase from $38,887,638 in 1988 to $44,007,870 in 1989,(or a 13.2% increase). The related grants to service this debt will increase from $38,648,665 in 1988 to $43,805,470 in 1989,(or a 13.3% increase).

The debt service costs not covered by formula grants result from some capital projects for which the original amounts borrowed exceeded the final cost of construction. These extra costs are covered by additional municipal contributions.

4.9 Capital Equipment, Repairs and Renovations

The capital equipment, repairs and renovations grant is recommended at $46.20 (in comparison to the 1988 rate of $43.50) multiplied by the number of student units. This will provide grants during 1989 of $8,681,072 compared to 1988 grants of $8,183,468, (or a 6.1% increase). The 1988 formula included the Acadian adjustment factor, where applicable. The Committee concluded that this factor is not warranted in the 1989 formula.

4.10 Transfers to Reserve/Surplus

Based on the Committee's projections of expenditures, and recommended funding changes for 1989, surplus funds in 1989 are projected to be $4,572,203 (or 0.7% of projected 1989 operating expenditures) in comparison to a budget surplus of $316,799 in 1988.

The potential surplus is based on projected expenditures and recommended formulas. The Committee expects that, based on historical trends, the potential surplus will be significantly reduced when school board budgets are finalized for 1989.

4.11 French Special Projects

Provincial contributions to French Special Projects are projected for 1989 at the same levels as reported in the 1988 school board budgets of $458,023. Federal contributions to minority official language education are projected to increase by 20% from $2,263,094 to $2,715,713. Funding for French Special Projects must be applied for, and receive approval from the Curriculum Development Division (French Language Programs) of the Department of Education.

4.12 School Board Revenues

On the basis of comparing previous years' actual school board generated revenues with budgets and projections, as well as information supplied by school boards (see section 3.1.2), the Committee has estimated that school board operating revenues will increase in 1989 by 15% over 1988 budgets, (or from $9,873,517 to $11,354,545.) Revenues from other boards are projected to increase in 1989 by 10% over 1988 budgets, (or from $534,700 to $588,170.) Other federal government revenues for 1989 have been projected to increase by 20%, (or from $3,460,300 to $4,152,360).

4.13 Municipal Contributions

The Committee recommends that the education tax rate be increased from 37¢ per $100 of Uniform Assessment in 1988 to 38¢ per $100 of updated Uniform Assessment in 1989.

The revised education tax rate will increase mandatory municipal contributions by 6.6%, (or from $86,529,736 in 1988 to $92,207,420 in 1989).

Municipal supplementary funding is indicated for the same number of school boards in 1989 as in 1988 and is projected to increase from $21,435,624 to $22,081,296, (or a 3.0% increase).

4.14 Textbook Credit Allocation

The Committee recommends a 6% increase in the textbook credit allocation, or from $32.40 per student in 1988 to $34.35 per student in 1989. This increase is based on the average increase in the cost of textbooks during 1988.

4.15 Emergency Capital Fund/Asbestos Abatement Fund

The Committee recommends that the 1989 emergency capital fund and asbestos abatement fund remain at the approved 1988 levels of $1 million and $500,000 respectively. The emergency capital fund should cover some of the unanticipated capital requirements of district school boards.

NOVA SCOTIA DEPARTMENT OF EDUCATION

INDEX OF SUPPORTING SCHEDULES

SCHEDULE 1	Projected Provincial Profile
SCHEDULE 2	Summary of Projected Expenditures on Public School Education and Related Sources of Funds
SCHEDULE 3	Details of 1989 Projected Expenditure Increases over 1988
SCHEDULE 4	Comparison of Provincial and Municipal Funding
SCHEDULE 5	Sharing of 1989 Additional Expenses
SCHEDULE 6	Comparison of Expenditure and Provincial Grant
SCHEDULE 7	Summary of Funding Rates and Estimated Grants
SCHEDULE 8	1989 Projection Factors
SCHEDULE 9	1987/88 Year of Service Incremental Cost and Average Salary
SCHEDULE 10	Comparison of 1987 & 1988 Pupil Transportation Expenditures
SCHEDULE 11	Number of Buses
SCHEDULE 12	1989 Incremental Costs for Weights and Adjustments
SCHEDULE 13	Comparison of Actual and Budgeted Expenditure Details
SCHEDULE 14	Provincial Summary of Surplus and Reserve Funds Continuity January 1, 1987 - December 31, 1987
SCHEDULE 15	Statement of Surplus, Reserve Funds - 1987 Actual
SCHEDULE 16	Statement of Service Awards - 1987 Actual
SCHEDULE 17	Comparison of 1987 Actual, 1988 Budgeted and 1989 Projected Debt Service Payments
SCHEDULE 18	Comparison of Funding Ratios
SCHEDULE 19	Uniform Assessment
SCHEDULE 20	Average Salary by Board
SCHEDULE 21	Board Revenue
SCHEDULE 22	Board Operating and Other Revenue
SCHEDULE 23	1987 Actual Board Revenues
SCHEDULE 24	Changes in Operating Expenditures & Revenues
SCHEDULE 25	Operating Cost per Pupil
SCHEDULE 26	Enrolment Statistics (For Funding Purposes)
SCHEDULE 27	Provincial Enrolments
SCHEDULE 28	Enrolments by Board for Selected Years
SCHEDULE 29	Teachers (FTE) by Board for Selected Years
SCHEDULE 30	Pupil/Teacher Ratio for Selected Years
SCHEDULE 31	Changes in Teachers and Enrolments
SCHEDULE 32	Average Homeroom Size
SCHEDULE 33	Comparison of School Size

DATE: 88/12/08

NOVA SCOTIA DEPARTMENT OF EDUCATION
PROJECTED PROVINCIAL PROFILE

QZB9222P
BUDGET YEAR: 1989

PROVINCIAL SUMMARY

SCHEDULE 1

	1986	1987	1988	FUNDING COUNT	STUDENT UNITS
ELEM (1.00)	87,687	86,895	86,146	87,593	87,598
JRHI (1.20)	42,758	41,607	40,654	42,124	50,549
SRHI (1.20)	36,687	37,160	37,080	37,294	44,753
VOC (2.50)	1,485	1,477	1,471	1,481	3,703
BUS (2.50)	179	196	171	168	421
II (1.75)	521	488	510	501	878
TOTAL	169,317	167,823	166,032	169,160	187,902
EXCLUDED STD	1,551	1,655	1,730		

GROSS SQUARE FOOTAGE: 19,108,472

UNIFORM ASSESSMENT: 24,265,110,556

FORMULA FUNDING BASED ON HIGHER OF AVERAGE OF 1986 AND 1987 OR 1988 STUDENT UNITS

WEIGHTS APPLIED TO INDIVIDUAL BOARDS

F U N D I N G

	1988 REVISED BOARD BUDGETS	1989 PROJECTED EXPENDITURES	1989 PROJECTED FUNDING PROVINCIAL
GENERAL FORMULA	484,917,289	507,855,879	
BASIC PROVINCIAL GRANT (2290.00/SU 471,197,462 LESS 92,207,420 EDUCN TAX)			378,990,042
SUPPLEMENTARY PROVINCIAL GRANT			11,720,172
PROPERTY SERVICE (160.00/SU 1.93/GSF)	67,530,314	69,698,037	66,943,671
TRANSPORTATION - NET TAX REBATE	34,557,727	35,423,035	35,054,244
GENERAL SERVICES FROM OTHER BOARDS	588,800	620,477	
ADULT EDUCATION (4.05/ADULT)	3,920,377	4,073,686	2,376,031
DRIVER EDUCATION (16.40/SR+VOC STUDENTS)	834,744	863,395	638,362
SPECIAL EDUCATION (183.60/STUDENT)	38,968,038	40,998,943	34,637,620
SUMMER SCHOOL (14.65/SEC STUDENT)	979,830	1,017,651	973,615
BOARD OF PUPILS (47.25/WEEK)	346,749	354,724	351,133
TOTAL OPERATING	632,643,868	660,905,829	531,684,891
CAPITAL DEBT SERVICE	38,887,638	44,007,870	43,805,470
CAPITAL EQUIPMENT & REPAIRS/RENOV (46.20/SU)	12,284,488	8,681,072	8,681,072
CAPITAL BUS PURCHASE ($4320.00/BUS)	4,227,322	4,479,840	4,479,840
TRANSFER TO RESERVES/SURPLUS	316,799	4,572,203	
FRENCH SPECIAL PROJECTS (SUBJ TO APPN & REVIEW)			458,023
SUBTOTAL	55,716,247	61,740,986	57,424,405
TOTAL EXPENDITURES	688,360,115	722,646,814	
TOTAL PROVINCIAL GRANTS	559,629,294		589,109,297
BOARD REVENUES			BOARD REVENUES
OPERATING	9,873,517		11,354,545
PROVINCIAL NON-FUNDING REIMBURSEMENT	235,614		235,614
FEDERAL SOURCES (DND, DIAND, ETC)	3,460,300		4,152,360
FRENCH SPECIAL PROJECTS (FEDERAL CONTRIBUTION)	2,263,094		2,715,713
OTHER BOARDS (TUITION, TRANSPORTATION)	534,700		588,170
CONTINGENT DEFICIT FROM RESERVES/PRIOR SURPLUS	4,184,572		0
SUBTOTAL	20,551,797		19,046,401
MUNICIPAL CONTRIBUTION			MUNICIPAL
EDUCATION TAX (0.380/UNIFORM ASSESSMENT)	86,529,736		92,207,420
SUPPLEMENTARY MUNICIPAL GRANT	21,435,624		22,081,296
CAPITAL	213,670		202,400
SUBTOTAL	108,179,030		114,491,116
TOTAL REVENUES	688,360,121		722,646,814

SUMMARY OF PROJECTED EXPENDITURES ON PUBLIC SCHOOL EDUCATION AND RELATED SOURCES OF FUNDS

	1988		1989			
Expenditures	Revised Board Budgets	% of Total	Committee Projections	% of Total	Projected Change $'s	%
Operating Expenditure	632,643,868	91.95%	660,905,829	92.04%	28,261,961	4.47%
Capital Debt Service	38,887,638	5.65%	44,007,870	6.13%	5,120,232	13.17%
Capital Equipment and Repairs/Renovations	12,284,488	1.79%	8,681,072	1.21%	(3,603,416)	-29.33%
Capital Bus Purchase	4,227,322	0.61%	4,479,840	0.62%	252,518	5.97%
TOTAL EXPENDITURES	688,043,316	100.00%	718,074,611	100.00%	30,031,295	4.36%
Revenues						
Provincial Grants						
Operating	508,050,933	73.81%	531,684,891	73.57%	23,633,958	4.65%
Capital Debt Service	38,648,665	5.61%	43,805,470	6.06%	5,156,805	13.34%
Capital Equipment & Repairs/Renovations	8,183,468	1.19%	8,681,072	1.20%	497,604	6.08%
Capital Bus Grant	4,288,200	0.62%	4,479,840	0.62%	191,640	4.47%
French Special Projects	456,823	0.07%	456,823	0.06%		
TOTAL PROVINCIAL GRANTS	559,629,289	81.30%	589,109,296	81.52%	29,480,007	5.27%
Municipal Contributions						
Education Tax	86,539,736	12.57%	92,207,420	12.76%	5,677,684	6.56%
Supplementary Municipal Funding	21,435,624	3.11%	22,081,296	3.06%	645,672	3.01%
Capital Debt Service	213,670	0.03%	202,400	0.03%	(11,270)	-5.27%
TOTAL MUNICIPAL CONTRIBUTIONS	108,179,030	15.72%	114,491,116	15.84%	6,312,086	5.83%
Other Revenues						
School Board Revenues	16,367,225	2.38%	19,046,401	2.64%	2,679,176	16.37%
From Reserves, Prior Surplus or Contingent Deficit	4,184,572	0.61%	0	0.00%	(4,184,572)	-100.00%
TOTAL OTHER REVENUES	20,551,797	2.99%	19,046,401	2.64%	(1,505,396)	-7.32%
TOTAL REVENUES	688,360,116	100.00%	722,646,813	100.00%	34,286,697	4.98%
POTENTIAL SURPLUS**	316,800 **		4,572,202 **			
NET TOTAL	688,043,316		718,074,611			

**Revenues can be greater than projected expenditures because the combination of the guaranteed provincial grant and prescribed municipal contribution, in some cases, exceeds projected expenditures. If the municipal contribution is less than the prescribed education tax or if projected expenditures are increased, the potential surplus will be less.

DETAILS OF 1989 PROJECTED EXPENDITURE INCREASES OVER 1988

	MILLIONS
General Formula	
Salaries	
Scale Increase	16.99
Licence Upgrades	1.88
Service Increments	3.62
Sub-total Salaries	22.49
Enrolment Decreases	(2.76)
Enrolment Increases	1.09
Inflationary Increase (clerical salaries, supplies, etc.)	2.12
Sub-Total General Formula	22.94
Property Service	2.17
Transportation	0.87
Special Education	2.03
Adult Education	0.15
Driver Education	0.03
Summer School	0.04
Board of Pupils	0.01
Services from other Boards	0.03
Sub-Total Operating	28.27
Capital Bus Purchase	0.25
Capital Debt Service	5.12
Capital Equipment and Repairs/Renovations	(3.60)
Total	30.04

12/15/88

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 4

COMPARISON OF PROVINCIAL AND MUNICIPAL FUNDING

	PROVINCIAL OPERATING FUNDING			MUNICIPAL OPERATING FUNDING							
				1988 BUDGET				1989 PROJECTED			
BOARD	1988 BUDGET	1989 PROJECTED	% OF 1988B	EDUCATION TAX	SUPP MUNICIPAL	FROM RESERVES/ CONT DEFICIT	TOTAL	EDUCATION TAX	SUPP MUNICIPAL	TOTAL $	% OF 1988B
Annapolis	12,686,881	13,517,738	106.56%	1,838,297	48,604	431,793	2,318,694	1,957,285	120,626	2,077,911	89.62%
Antigonish	14,812,327	15,534,536	105.01%	1,380,943	117,729	10,283	1,508,955	1,484,818	48,774	1,533,592	101.63%
Cape Breton	62,107,189	64,582,256	103.99%	6,542,487	23,521	142,211	6,708,219	6,914,818		6,914,818	103.08%
Clare-Argyle	10,856,827	11,855,915	101.83%	1,393,867		185,539	1,579,406	1,739,235		1,739,235	110.12%
Colchester-E Hants	38,812,284	41,277,293	106.35%	4,897,944			4,897,944	5,672,544		5,672,544	115.81%
Cumberland	20,010,695	20,443,578	102.16%	2,337,852	131,296		2,468,348	2,428,210	40,941	2,469,151	100.03%
Dartmouth	28,348,237	29,099,222	102.65%	9,878,417	5,397,083	974,900	16,250,400	10,605,003	6,495,425	17,101,428	105.24%
Digby	7,859,578	8,065,149	102.62%	782,720	89,170		871,890	816,478	79,554	896,032	102.77%
Guysborough	10,149,915	10,481,742	103.27%	752,655	122,063		874,718	793,227	95,441	888,668	101.59%
Halifax	34,256,465	35,212,688	102.79%	20,289,773	13,239,014	937	33,529,724	21,188,226	13,018,140	34,206,366	102.02%
Halifax Co-Bedford	88,333,849	93,847,755	106.24%	12,736,338	1,640,878	568,480	14,944,896	13,841,825	1,683,784	15,524,809	103.88%
Hants West	11,176,872	11,842,491	105.96%	1,239,428		240,000	1,479,428	1,322,420		1,322,420	89.39%
Inverness	17,117,596	17,787,588	103.91%	1,383,912	52,803	125,564	1,562,279	1,471,147	62,643	1,533,790	98.18%
Kings	34,271,206	35,971,887	104.96%	5,337,842	136,454	467,343	5,941,639	5,675,227	225,305	5,900,532	99.31%
Lunenburg	23,356,660	24,648,727	105.50%	4,665,098		422,480	5,087,578	4,864,650		4,864,650	95.62%
Northside-Victoria	24,961,485	25,827,728	103.47%	2,871,882	17,669	18,160	2,186,911	2,178,342		2,178,342	103.39%
Pictou	32,150,592	33,909,388	105.47%	3,875,954	108,834	70,000	4,054,788	3,739,149	123,473	3,862,622	95.26%
Queens	7,048,515	7,492,967	106.31%	1,369,981	143,453	43,892	1,557,326	1,488,597		1,488,597	95.59%
Richmond	9,881,855	10,018,581	102.21%	729,344	61,394	39,903	830,641	754,674	22,497	777,171	93.56%
Shelburne	9,682,882	10,157,985	105.78%	1,355,431	42,986	155,089	1,553,506	1,452,373		1,452,373	93.49%
Yarmouth	9,675,352	10,257,528	106.82%	1,498,116		278,870	1,776,986	1,638,962		1,638,962	92.23%
Hantsport	655,432	640,391	97.71%	173,856	63,473	9,128	245,657	180,008	64,693	244,701	99.61%
TOTAL	588,050,934	531,684,893	104.65%	86,529,737	21,435,624	4,184,572	112,149,933	92,287,418	22,081,296	114,288,714	101.91%

SHARING OF 1989 ADDITIONAL EXPENSES

BOARD	UNIFORM ASSESSMENT	OPERATING BUDGET	NUMBER OF STUDENT UNITS	EDUCATION TAX	TAX/ STUDENT UNIT	PROVINCIAL SHARING RATE	SUPPLEMENTARY MUNICIPAL SHARE AMOUNT	SUPPLEMENTARY MUNICIPAL SHARE % OF OPERATING	EFFECTIVE TAX RATE
Annapolis	515,875,878	16,882,228	4,617	1,957,285	424	75%	120,626	0.75%	48.3
Antigonish	390,741,483	17,730,789	5,116	1,484,818	290	90%	48,774	0.28%	39.2
Cape Breton	1,819,688,942	71,781,883	21,888	6,914,818	316	85%		0.00%	38.0
Clare-Argyle	457,693,456	14,822,518	3,571	1,739,235	487	70%		0.00%	38.0
Colchester-E Hants	1,492,774,788	47,685,764	14,695	5,672,544	362	80%		0.00%	38.0
Cumberland	639,892,686	23,289,212	7,168	2,428,218	339	85%	48,941	0.18%	38.6
Dartmouth	2,791,853,379	47,221,576	11,999	18,686,883	884	10%	6,495,425	13.76%	61.3
Digby	214,862,677	9,253,779	2,589	816,478	323	85%	79,554	0.86%	41.7
Guysborough	288,743,891	11,441,818	2,976	793,227	267	90%	95,441	0.83%	42.6
Halifax	5,575,849,822	71,175,827	16,383	21,188,226	1,388	10%	13,818,148	18.29%	61.3
Halifax Co-Bedford	3,642,374,997	111,674,867	32,234	13,841,825	429	75%	1,683,784	1.51%	42.6
Hants West	348,885,195	13,542,866	4,841	1,322,428	327	85%		0.00%	38.0
Inverness	387,143,967	28,132,898	5,389	1,471,147	277	90%	62,643	0.31%	39.6
Kings	1,493,488,684	43,395,314	12,813	5,675,227	443	75%	225,385	0.52%	39.5
Lunenburg	1,288,171,188	38,834,538	9,264	4,864,658	525	65%		0.00%	38.0
Northside-Victoria	573,247,984	28,758,915	8,647	2,178,342	252	90%		0.00%	38.0
Pictou	983,986,785	38,514,356	11,587	3,739,149	323	85%	123,473	0.32%	39.3
Queens	391,736,165	9,868,683	2,832	1,488,397	526	65%		0.00%	38.0
Richmond	198,598,461	11,675,914	2,894	754,674	261	90%	22,497	0.19%	39.1
Shelburne	382,283,588	11,835,222	3,546	1,452,373	418	75%		0.00%	38.0
Yarmouth	431,385,778	11,792,568	3,596	1,638,962	456	70%		0.00%	38.0
Hantsport	47,378,618	892,167	277	188,888	658	28%	64,693	7.25%	51.7
TOTAL	24,265,118,556	668,985,838	187,982	92,287,418	491		22,881,296	3.34%	47.1

TAX/ STUDENT	PROVINCIAL SHARE	MUNICIPAL SHARE
UNDER 388	98%	18%
388-349	85%	15%
358-399	88%	28%
488-449	75%	25%
458-499	78%	38%
588-549	65%	35%
558-599	48%	68%
688-649	38%	78%
658-699	28%	88%

12/16/88

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 6

COMPARISON OF EXPENDITURE AND PROVINCIAL GRANT

	1986 ACTUAL			1987 ACTUAL			1988 BUDGET			1989 PROJECTED			1989 AS % OF 1988	
	EXPENDITURE	PROVINCIAL GRANT	% OF EXPENDITURE	EXPENDITURE	PROVINCIAL GRANT	% OF EXPENDITURE	EXPENDITURE	PROVINCIAL GRANT	% OF EXPENDITURE	EXPENDITURE	PROVINCIAL GRANT	% OF EXPENDITURE	EXPENDITURE	FUNDING
General Formula Basic Grant	444,425,144	337,962,871 (1)	76.04%	461,935,393	345,289,829	74.80%	484,917,289	359,548,379	74.15%	507,855,879	378,998,842	74.63%	104.73%	105.41%
Property Service	61,758,177	60,823,347	97.19%	63,563,371	62,736,980	98.79%	67,538,314	65,485,592	96.85%	69,698,837	66,943,671	96.05%	103.21%	102.25%
Transportation	35,461,388	33,198,822	93.62%	36,451,497	36,532,389	100.39%	34,557,727	33,894,958	98.08%	35,423,035	35,054,244	98.96%	102.50%	103.42%
General Serv Other Bds	532,160			515,214			588,880			620,477			105.38%	
Adult Education	3,559,485	2,385,179	67.01%	3,991,363	2,245,774	56.27%	3,920,377	2,278,398	58.12%	4,073,686	2,376,831	58.33%	103.91%	104.29%
Driver Education	586,219	533,896	91.07%	727,953	580,659	79.77%	834,744	619,155	74.17%	863,395	638,362	73.94%	103.43%	103.10%
Special Education	33,976,709	28,694,673	84.45%	35,776,731	30,287,178	84.66%	38,968,038	31,925,277	81.93%	40,998,943	34,637,620	84.48%	105.21%	108.50%
Summer School	599,543	1,138,394	188.54%	842,887	805,967	95.62%	979,838	935,491	95.47%	1,017,651	973,615	95.67%	103.86%	104.08%
Board of Pupil	215,986	211,195	97.78%	256,266	250,856	97.58%	346,749	343,239	98.99%	354,724	351,133	98.99%	102.30%	102.30%
SUB TOTAL	581,114,731	464,148,377	79.87%	604,860,675	479,867,952	79.31%	632,643,868	494,950,481	78.24%	660,905,827	519,964,718	78.67%	104.47%	105.05%
Special Grants/ Supplements		630,609			29,500			1,792,635						
General Formula Supplementary Grant					8,971,885			11,307,817			11,720,172			
TOTAL	581,114,731	464,778,986	79.98%	604,860,675	488,868,537	80.80%	632,643,868	508,050,933	80.31%	660,905,827	531,684,890	80.45%	104.47%	104.65%

(1) Includes retroactive salary payment.

SUMMARY OF FUNDING RATES AND ESTIMATED GRANTS FROM THE DEPARTMENT OF EDUCATION FOR THE 1988 AND 1989 CALENDAR YEARS

	1988				1989					
	1986 Rates	1987 Rates	Rates in Effect	Estimated Dept of Ed Grants & Municipal Contributions	Recommended Rates	Projected Dept of Ed Grants & Municipal Contributions	Increase (Decrease) in Dept. of Ed Grants & Municipal Contributions Amount	%	% Increase in Funding Rates	Comments
General Formula Basic Grant	$1938 student unit	$2068 student unit	$2135 student unit	359,548,379	$2298 student unit	378,990,042	19,441,663	5.41%	7.26%	Reduction of overall salary weighting differential has resulted in a rate increase that is greater than the grant increase.
Supplementary Grant				11,387,817		11,720,172				
Education Tax	.41/$100	.44/$100	.37/$100	86,529,736	.38/$100	92,207,420	5,677,684	6.56%	2.70%	Municipal contribution increases 6.56% compared to 2.70% rate increase because of new uniform assessment base and increased 1989 mandatory contribution for Colchester.
Property Service	$158.00 student unit $1.55 gross sq. foot	$165.00 student unit $1.65 gross sq. foot	$168.00 student unit $1.77 gross sq. foot	65,405,592	$160.00 student unit $1.93/gross sq. foot	66,943,671	1,538,079	2.35%	-4.76% 9.04%	Rate changes reflect a shift to increased funding based on gross square footage.
Transportation	$162 per funding count adjusted by Density and Drawing factors plus $3900 per approved bus elem & sec student	100% of Projected Operating expenditures plus $4150 per approved regular bus and approved spares plus historical debt service grant	100% of Projected Operating expenditures plus historical debt service grant	33,894,958	100% of Projected Operating expenditures to a maximum of 115% of 1987 Actual Operating costs	35,054,244	1,159,286	3.42%	N/A	Provincial grant is continuation of same funding method as in 1987 but subject to a limit on growth of transportation operating expenses. Capital bus purchases are now funded separately.
Special Education	$158.00/ student	$165.00/student	$173.00/student	31,925,277	$183.60/student or 70% of projected operating expenditures whichever is greater	34,637,620	2,712,343	8.50%	6.13%	Rate increase of 6.13% results in 8.50% provincial grant increase because of introduction of the 70% minimum funding level.
Summer School	$13.65/ secondary student	$14.00/ secondary student	$14.00/ secondary student	935,491	$14.65/secondary student	973,615	38,124	4.08%	4.64%	Grant increase is less than rate increase because not all boards offer full summer school programs.
Adult Education	$13.87/ student	$14.00/student	$14.00/student	2,278,390	$4.05/adult subject to a maximum increase of 10% of 1988 grants and a minimum grant equal to the 1988 amount	2,376,031	97,641	4.29%	N/A	Grant is now based on adult population rather than number of students.

12/19/88

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 7

SUMMARY OF FUNDING RATES AND ESTIMATED GRANTS FROM THE DEPARTMENT OF EDUCATION FOR THE 1988 AND 1989 CALENDAR YEARS

	1986 Rates	1987 Rates	1988 Rates in Effect	1988 Estimated Dept of Ed Grants & Municipal Contributions	1989 Recomended Rates	1989 Projected Dept of Ed Grants & Municipal Contributions	Increase (Decrease) in Dept. of Ed Grants & Municipal Contributions Amount	Increase (Decrease) in Dept. of Ed Grants & Municipal Contributions %	% Increase in Funding Rates	Comments
Driver Education	$16.00/Sr & Voc student	$16.00/Sr & Voc student	$16.00/Sr & Voc student	619,155	$16.40/Sr & Voc student	638,362	19,207	3.10%	2.50%	Grant increase is because of inflation.
Board of Pupils	$6.00 per boarded student/day	$45.00/per boarded student/week	$45.00/per boarded student/week	343,239	$47.25/per boarded student/week	351,133	7,894	2.30%	5.00%	Increase is because of inflation.
Acadian Districts	5% of unweighted general formula funding	5% of unweighted general formula funding	5% of unweighted general formula funding		5% of unweighted general formula funding					Amounts are included in general formula funding.
Capital Debt Service	100% of debt & temporary interest	100% of debt & temporary interest	100% of debt & temporary interest	38,648,665	100% of debt & temporary interest	43,805,470	5,156,805	13.34%	N/A	The increase is because of new school building loans.
Capital Equipment Repairs & Renovations	1 3/4% x general formula	2% x general formula	$43.50/student unit & 5% Acadian adj.	8,183,468	$46.20/student unit	8,681,072	497,604	6.08%	6.21%	Grant increase is less than rate increase because of the removal of Acadian weighting.
Capital Bus Purchase	N/A	N/A	$4200/bus	4,288,200	$4320/bus	4,479,840	191,640	4.47%	2.86%	
French Special Projects	N/A	N/A	N/A	458,823	N/A	458,823				1989 grants have not yet been determined. These are included for comparison purposes only.
SUBTOTAL				644,366,398		681,316,715	36,950,325	5.73%		
Emergency Major Repairs	$1,000,000	$1,000,000	$1,000,000	1,000,000		1,000,000				
Asbestos				500,000		500,000				
Textbook Allocation	$30.00/student	$30.00/student	$32.40/student	5,450,522	$34.35	5,703,447	252,925	4.64%	6.02%	Grant increase is less than rate increase because of enrolment decline.
TOTAL				651,316,912		688,520,162	37,203,250	5.71%		

1989 PROJECTION FACTORS

SALARY PROJECTIONS:

Assumptions: 1: $1000/month at January 1,1988
2: 4.06% increase as of August 1,1988 & 4.0% increase as of August 1,1989

	Months	Rate	Total
1988 Budget:			
Jan 1 - Jul 31, 1988	7	$1,000.00	$7,000.00
Aug 1 - Dec 31, 1988	5	$1,040.60	$5,203.00
			$12,203.00

	Months	Rate	Total
1989 Projected:			
Jan 1 - Jul 31, 1989	7	$1,040.60	$7,284.20
Aug 1 - Dec 31, 1989	5	$1,082.22	$5,411.12
			$12,695.32

Increase in salaries between 1988 & 1989: 4.03%
(12,695.32/12,203 = 1.0403)
Increase for upgrades: 0.43%
Total increase (1.0403 * 1.0043): 4.48%

1988 Budgeted Professional Salary Costs:

General Formula	421,497,000
Special Education	36,402,000
Total	457,899,000

Cost of projected scale increase over 1988 budgets:

Jan - Dec, 1988 (4.48 * 457,899,000):	20,513,875
Years of service increment (0.86*457,899,000)=	3,937,931 (1)
	24,451,807

Notes: 1. Increases as a result of years of service increments have been projected by individual board.

EXPENDITURES (millions)			PROJECTION FACTOR
General Formula			1.0419
Salary:	421.5	0.0448	3.89%
Non-salary:	63.4	0.023	0.38%
Total:	484.9		4.19%
Property Service			1.0321
Salary:	36.15	0.040	2.14%
Non-salary:	31.38	0.023	1.07%
Total:	67.53		3.21%
Transportation			1.0325
Salary:	19.34	0.040	2.24%
Non-salary:	15.22	0.023	1.01%
Total:	34.56		3.25%
Adult Education*			1.0366
Salary:	3.13	0.040	3.19%
Non-salary:	0.79	0.023	0.46%
Total:	3.92		3.66%
Driver Education*			1.0328
Salary:	0.48	0.040	2.31%
Non-salary:	0.35	0.023	0.97%
Total:	0.83		3.28%
Summer School			1.0386
Salary:	0.90	0.040	3.67%
Non-salary:	0.08	0.023	0.19%
Total:	0.98		3.86%

EXPENDITURES (con't)			PROJECTION FACTOR
Special Education			1.0434
Salary:	36.4	0.0448	4.19%
Non-salary:	2.5	0.023	0.15%
Total:	38.9		4.34%
Services From Other Boards			1.0538
Board of Pupils			1.023

*Projected at higher of 1) available funding
2) 1988 budget multiplied by projection factor

REVENUES	PROJECTION FACTOR
Operating	1.15
Federal Sources	1.20
French Spec Projects	1.20
Other Boards	1.10
Contingent Deficit	0.0
From Reserves/Prior Surplus	0.0

1987-88 YEAR OF SERVICE INCREMENTAL COST AND AVERAGE SALARY

BOARD	% WITH CERT TC6 OF HIGHER	% YEAR OF SERVICE AT MAXIMUM	INCREMENTAL SERVICE COST(1)	1987/88 AVERAGE SALARY	AS % OF LOWEST BOARD(2)
Annapolis	41.3	70.7	101.10	38,861	103.24
Antigonish	52.4	74.0	100.94	40,113	106.56
Cape Breton	63.0	91.9	100.29	42,492	112.88
Clare-Argyle	43.4	77.8	100.82	39,754	105.61
Colchester-E Hants	48.8	66.8	101.27	39,422	104.73
Cumberland	31.7	75.1	100.94	38,311	101.78
Dartmouth	59.3	85.3	100.50	41,811	111.08
Digby	36.2	73.2	101.01	39,105	103.89
Guysborough	45.8	66.7	101.28	39,092	103.85
Halifax	64.3	82.2	100.65	42,536	113.00
Halifax Co-Bedford	52.0	69.2	101.16	40,234	106.89
Hants West	43.8	76.5	100.85	39,639	105.31
Inverness	49.0	81.9	100.69	40,297	107.05
Kings	45.9	68.3	101.21	39,284	104.36
Lunenburg	43.8	72.9	101.02	39,074	103.80
Northside-Victoria	52.6	93.5	100.24	40,877	108.59
Pictou	45.1	68.8	101.17	39,447	104.80
Queens	37.8	59.0	101.63	37,642	100.00
Richmond	51.1	91.9	100.31	41,092	109.17
Shelburne	36.8	71.9	101.07	38,873	103.27
Yarmouth	41.5	79.3	100.78	39,428	104.74
Hantsport	47.6	71.4	101.12	37,893	100.67
PROVINCIAL	51.2	76.8	100.86	40,423	107.39

(1) This factor is used to project the 1989 General Formula and Soecial Education Costs from 1988 budgeted figures related to the cost of service increments.

(2) This factor is used to weight the General Formula and Soecial Education funding amounts.

COMPARISON OF 1987 & 1988 PUPIL TRANSPORTATION EXPENDITURES

	1987							1988					
	OPERATING				CAPITAL PURCHASES			OPERATING				CAPITAL PURCHASES	
BOARD	PROJECTED	BUDGETED	ACTUAL	% OF BUDGET	PROJECTED	BUDGETED	ACTUAL	PROJECTED	BUDGETED	% OF PROJECTED	% OF 1987 ACTUAL	PROJECTED	BUDGETED
Annapolis	1,099,176	1,072,887	984,398	91.75	166,000	180,000	179,892	1,115,882	1,165,385	104.44	118.38	168,000	186,500
Antigonish	1,022,328	969,810	947,309	97.68	182,600	152,477	152,270	1,000,682	1,001,041	99.25	105.67	189,000	127,210
Cape Breton	1,811,221	1,946,323	1,982,231	101.84	286,350	256,788	256,578	2,024,176	2,156,514	106.54	108.79	289,000	266,890
Clare-Argyle	1,194,870	1,160,466	1,123,904	96.85	182,600	174,000	172,489	1,206,885	1,231,912	102.07	109.61	184,000	184,413
Colchester-E Hants	3,102,636	3,118,958	2,834,227	90.87	468,950	391,535	483,962	3,243,716	3,282,333	101.19	115.81	474,600	384,276
Cumberland	1,491,235	1,507,695	1,495,604	99.20	12,450			1,568,003	1,593,018	101.60	106.51	12,600	
Dartmouth	616,720	647,600	520,496	80.37				673,504	658,500	97.77	126.51		
Digby	605,284	507,958	527,999	103.95	103,750	80,600	87,171	520,276	566,566	107.25	107.38	113,400	143,350
Guysborough	1,176,018	1,168,620	1,173,082	100.38	174,300	216,000	252,122	1,215,365	1,271,200	104.59	108.36	176,400	172,000
Halifax	722,966	825,140	888,334	106.69	62,250			858,146	961,500	112.05	109.23		
Halifax Co-Bedford	5,662,881	5,738,770	5,425,451	94.54	701,350	706,200	709,242	5,968,321	6,101,550	102.23	112.46	701,400	686,700
Hants West	746,901	761,972	728,465	95.60	132,800	141,000	146,820	792,451	836,661	105.58	114.85	134,400	150,000
Inverness	1,330,498	1,388,927	1,385,576	99.76	178,450	160,140	160,140	1,444,484	1,467,558	101.60	105.92	197,400	194,326
Kings	2,720,585	2,779,975	2,675,567	96.24	207,500	190,000	187,513	2,891,174	2,858,000	98.86	106.82	218,400	272,600
Lunenburg	2,034,361	2,041,438	2,070,603	101.43	340,300	338,300	332,201	2,123,096	2,191,996	103.25	105.86	344,400	326,000
Northside-Victoria	1,482,853	1,420,944	1,341,507	94.41	211,650	258,395	279,239	1,477,782	1,428,750	96.68	106.50	214,200	232,625
Pictou	2,095,391	2,248,050	2,113,113	94.00	352,750	303,828	299,422	2,337,972	2,387,541	98.70	109.20	357,000	343,000
Queens	612,926	575,206	585,939	101.87	112,050	40,000	122,751	598,214	605,147	101.16	103.28	113,400	110,000
Richmond	745,573	738,722	776,460	105.11	120,350	77,148		768,271	778,927	101.39	100.32	121,800	122,547
Shelburne	936,383	896,288	894,175	99.77	141,100	235,415	235,417	932,056	947,573	101.66	105.97	138,600	195,832
Yarmouth	835,896	839,922	803,653	95.68	141,100	118,000	117,969	873,519	894,273	102.38	111.28	142,800	129,853
Hantsport	2,000	2,000	2,127	106.35				2,000	2,000	96.15	94.03		
TOTAL	32,847,982	32,357,591	31,272,220	96.65	4,278,650	4,027,826	4,095,198	33,651,895	34,388,825	101.95	109.71	4,292,400	4,227,322

NUMBER OF BUSES

BOARD	1987(1) Buses on Regular Runs	1987(1) # of Approved Spares	1987(1) Total	1987(1) Less Contracted Buses	1987(1) Funding Count	1988(2) Buses on Regular Runs	1988(2) # of Approved Spares	1988(2) Total	1988(2) Less Contracted Buses	1988(2) Funding Count
Annapolis	35	5	40		40	35	5	40		40
Antigonish	41	4	45		45	42	4	46		46
Cape Breton	63	6	69		69	65	7	72		72
Clare-Argyle	39	4	43		43	40	4	44		44
Colchester-E Hants	101	12	113		113	101	13	114		114
Cumberland	48	5	53	50	3	51	5	56	53	3
Dartmouth	14	3	17	17	0	18	3	21	21	0
Digby	23	4	27		27	22	4	26		26
Guysborough	38	4	42		42	38	5	43		43
Halifax	13	2	15	15	0	13	2	15	15	0
Halifax Co-Bedford	147	20	167		167	152	20	172		172
Hants West	29	3	32		32	30	3	33		33
Inverness	42	5	47		47	43	5	48		48
Kings	82	10	92	40	52	84	5	89	37	52
Lunenburg	72	10	82		82	72	10	82		82
Northside-Victoria	46	5	51		51	48	5	53		53
Pictou	77	8	85		85	78	8	86		86
Queens	24	3	27		27	25	3	28		28
Richmond	25	4	29		29	25	4	29		29
Shelburne	29	4	33		33	29	4	33		33
Yarmouth	32	3	35	1	34	30	3	33		33
Hantsport										
	1,020	124	1,144	123	1,021	1,041	122	1,163	126	1,037

(1) As of September, 1987 for use in 1988 Funding.

(2) As of September, 1988 for use in 1989 Funding.

1989 INCREMENTAL COSTS FOR WEIGHTS AND ADJUSTMENTS

	BUSINESS EDUCATION (1.3)					INTERMEDIATE INDUSTRIAL (.55)					AVERAGE SALARY				
BOARD	#	GENERAL FORMULA $	PROPERTY SERVICE $	CERR $	TOTAL $	#	GENERAL FORMULA $	PROPERTY SERVICE $	CERR $	TOTAL $	WEIGHT	GENERAL FORMULA $	SPECIAL EDUCATION $	TOTAL $	ACADIAN (1.05)
Annapolis	12	35,724	2,496	721	38,941	5	6,298	440	127	6,865	1.0324	342,563	24,485	367,048	
Antigonish						50	62,975	4,400	1,271	68,646	1.0656	768,546	56,005	824,551	
Cape Breton	44	130,988	9,152	2,643	142,783						1.1288	6,455,909	465,150	6,921,059	
Clare-Argyle	6	17,862	1,248	360	19,470						1.0561	458,763	33,042	491,805	387,922
Colchester-E Hants	18	53,586	3,744	1,081	58,411						1.0473	1,591,718	114,233	1,705,951	
Cumberland	36	107,172	7,488	2,162	116,822	23	28,969	2,024	584	31,577	1.0178	292,182	20,677	312,859	
Dartmouth											1.1108	3,044,530	225,257	3,269,787	
Digby	4	11,908	832	240	12,980	1	1,260	88	25	1,373	1.0389	225,286	15,534	240,820	
Guysborough						35	44,083	3,080	889	48,052	1.0385	262,379	18,392	280,772	
Halifax	33	98,241	6,864	1,982	107,087	146	183,887	12,848	3,710	200,445	1.1300	4,853,403	343,532	5,196,935	
Halifax Co-Bedford						234	294,723	20,592	5,946	321,261	1.0689	5,085,913	372,240	5,458,153	
Hants West											1.0531	491,382	35,116	526,498	
Inverness											1.0705	857,112	61,871	918,983	585,895
Kings											1.0436	1,279,381	87,030	1,366,331	
Lunenburg											1.0380	806,153	58,200	864,354	
Northside-Victoria											1.0859	1,700,960	114,105	1,815,065	
Pictou											1.0480	1,273,643	92,949	1,366,592	
Queens	10	29,770	2,080	601	32,451						1.0000	0	0	0	
Richmond	7	20,839	1,456	420	22,715	9	11,336	792	229	12,356	1.0917	607,720	41,922	649,642	311,249
Shelburne											1.0327	265,535	19,086	284,621	
Yarmouth											1.0474	390,331	28,640	418,972	
Hantsport											1.0067	4,250	263	4,513	
TOTAL	170	586,090	35,360	10,210	551,660	503	633,529	44,264	12,781	690,574		31,057,579	2,227,731	33,285,310	1,285,067

DATE: 88/12/08

NOVA SCOITA DEPARTMENT OF EDUCATION
COMPARISON OF ACTUAL AND BUDGETED EXPENDITURE DETAILS
COST PER STUDENT

QZRP242P
SCHEDULE 13

PROVINCIAL SUMMARY
NUMBER OF STUDENTS: 1987: 167,823 1988: 166,032

	1987 ACTUAL	COST PER STUDENT	1988 BUDGET	COST PER STUDENT
DISTRICT BOARD MANAGEMENT				
SALARIES				
ADMINISTRATIVE	9,835,697	58.61	10,108,763	60.88
CLERICAL & OTHER	3,183,256	18.97	3,844,602	23.16
BOARD MEMBERS SALARIES & EXPENSES	1,640,883	9.78	1,841,865	11.09
SUPPLIES & MATERIALS	1,605,715	9.57	1,666,770	10.04
OTHER (TELEPHONE, CONTRACTED SERVICE, CONFERENCES, RENTALS, ETC.)	6,599,302	39.32	6,384,541	38.45
TOTAL DISTRICT BOARD MANAGEMENT	22,864,853	136.24	23,846,541	143.63
SCHOOL ADMIN & INSTRUCTION				
SALARIES				
ADMINISTRATIVE	26,966,157	160.68	28,750,529	173.16
TEACHERS, GUIDANCE, LIBRARIANS	350,289,542	2087.26	366,660,807	2208.37
SUBSTITUTES	12,461,223	74.25	12,884,472	77.60
LUNCH & BUS, STUDENT AIDES, CAFERTIA	3,611,399	21.52	4,086,950	24.62
CLERICAL & OTHER	6,980,240	41.59	7,697,530	46.36
SUBTOTAL	400,308,561	2385.30	420,080,288	2530.12
EMPLOYEE BENEFITS (UIC, CPP SERVICE AWARDS, ETC.)	19,748,001	117.67	20,871,423	125.71
SABBATICALS & PROFESSIONAL DEV.	2,814,032	16.77	3,093,368	18.63
INSTRUCTIONAL MATERIALS	10,057,662	59.93	10,128,554	61.00
OTHER SUPPLIES & MATERIALS	284,599	1.70	596,151	3.59
IN-SERVICE, TRAVEL, CONFERENCES	1,925,282	11.47	1,982,993	11.94
CAFERTIA FOOD SUPPLIES	2,147,153	12.79	2,230,924	13.44
OTHER (TELEPHONES, AUDIT & LEGAL, RENTALS, BANK CHARGES, ETC.)	1,785,250	10.64	2,087,047	12.57
BOARD OF PUPILS	256,266	1.53	346,749	2.09
TOTAL SCHOOL ADMIN & INSTRUCTION	439,326,806	2617.80	461,417,497	2779.09
PROPERTY SERVICE				
SALARIES	30,508,760	181.79	32,458,502	195.50
EMPLOYEE BENEFITS	3,285,910	19.58	3,690,833	22.23
CONTRACTED SERVICES	3,304,861	19.69	3,348,737	20.17
SUPPLIES & MATERIALS	8,027,029	47.83	7,727,952	46.54
HEAT, ELECTRICITY, WATER	15,585,112	92.87	17,231,595	103.78
OTHER (VEHICLES, INSURANCE, RENTALS, ETC.)	2,851,699	16.99	3,072,695	18.51
TOTAL PROPERTY SERVICE	63,563,371	378.75	67,530,314	406.73
PUPIL TRANSPORTATION				
SALARIES	16,220,234	96.65	17,419,826	104.92
EMPLOYEE BENEFITS	1,710,818	10.19	1,923,329	11.58
CONTRACTED CONVEYENCE	5,929,182	35.33	6,456,405	38.89
VEHICLE OPERATIONS (GAS, OIL, TIRES, INSURANCE, LICENCES, ETC.)	6,336,156	37.75	6,933,258	41.76
GARAGE OPERATIONS & MISC (SUPPLIES, MATERIALS, ETC.)	528,164	3.15	615,706	3.71
CAPITAL PAYMENTS & PURCHASES	1,305,992	7.78	699,702	4.21
OTHER (RENTAL, TRAVEL, INSURANCE, ETC.)	325,753	1.94	509,501	3.07
TOTAL PUPIL TRANSPORTATION	32,356,299	192.80	34,557,727	208.14
SPECIAL EDUCATION				
SALARIES	33,499,015	199.61	36,402,985	219.25
OTHER	2,277,716	13.57	2,565,053	15.45
TOTAL SPECIAL EDUCATION	35,776,731	213.18	38,968,038	234.70
ADULT EDUCATION				
SALARIES	3,230,169	19.25	3,128,449	18.84
OTHER	761,194	4.54	791,928	4.77
TOTAL ADULT EDUCATION	3,991,363	23.78	3,920,377	23.61
DRIVER EDUCATION				
SALARIES	431,871	2.57	482,825	2.91
OTHER	296,082	1.76	351,919	2.12
TOTAL DRIVER EDUCATION	727,953	4.34	834,744	5.03
SUMMER SCHOOL				
SALARIES	780,123	4.65	903,784	5.44
OTHER	62,764	.37	76,046	.46
TOTAL SUMMER SCHOOL	842,887	5.02	979,830	5.90
SERVICES FROM OTHER BOARDS	515,214	3.07	588,800	3.55
TOTAL OPERATING EXPENDITURES	599,965,477	3574.99	632,643,868	3810.37

12/15/88

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 14

PROVINCIAL SUMMARY OF SURPLUS AND RESERVE FUNDS
CONTINUITY JANUARY 1, 1987 - DECEMBER 31, 1987

	Balance Jan 1/87	Additions From Current Revenues	Expenditures: Fund Current Operating	Expenditures: Net Deficit	Expenditures: Return to Municipal Units	Transfers From(To) Surplus/ Reserves	Prior Period Adjustment	Service Awards Paid	Reversal of Prev. Est. Fund	Balance Dec 31/87
SPECIAL RESERVE FUND	615,086	199,442	143,862							670,666
MINORITY OFFICIAL LANGUAGE	1,068,071	256,896	139,851							1,185,116
OTHER										
Teacher Education Fund	20,282	2,384								22,666
Library Improvements	23,685	63,737	17,385							70,037
Cafeteria	68,916		10,981							57,935
Employee Contract	26,442	793								27,235
New Bus Purchase	207,720	62,343	94,315						70,000	105,748
Driver Education	11,514	13,425	6,988							17,951
New Maintenance Vehicle	15,000		15,000							0
Roof Replacement		38,000								38,000
Special Projects-Education	34,292	35,000								69,292
Capital	610,535	690,382	148,235							1,152,622
School Contents -Self Insurance	15,040	5,000	5,040							15,000
School Bus - Self Insurance	47,297	15,557	15,854							47,000
Locker Improvements	39,163	9,753	2,880							46,036
Co-Op Education	14,636	43,373	30,000							28,009
Teachers Aides	18,324		18,324							0
Tuition-Indian Affairs		16,352								16,352
Special Study Leave	102,305	65,205	102,305							65,205
Adult Education	67,133	17,467	9,041							75,559
Curriculum	2,560	14,720								17,280
Instruction Supplies	20,000	8,748							20,000	8,748
Extra Curricular Trips	25,000								25,000	0
Tuition (Deferred Leave)	6,493	7,553	6,493							7,553
Special Projects (French)	159,183	182,022	36,894							304,311
Area Rates	47,133	20,299								67,432
Summer Camp	750		750							0
Minor Repairs & Rennovations	38,000		38,000							0
Music - Special		610								610
Resource Center	46,225									46,225
Capital Construction	59,578	3,003	61,860							721
Speech & Language Pathologist	114,175	6,941	34,280							86,836
Intermediate Industrial		100,000								100,000
Computer	18,823	30,872	19,460							30,235
Operating	375,000		375,000							0
Unrestrictive Reserve	107,255									107,255
Drug Dependency		12,000	5,868							6,132
Paving Project		10,065								10,065
School Renovations		40,000								40,000
French Library Books		10,000								10,000
Mobile Equipment		8,621								8,621
Future Expenditures	79,934									79,934
Teaching Staff Addition	111,550	73,450				115,000				300,000
Future Deficit Reserve	425,560	19,305								444,865
Special Reserve-Surplus	26,496	100,679								127,175
SUBTOTAL	2,985,999	1,727,659	1,055,013	0	0	115,000	0	0	115,000	3,658,645
SURPLUS	3,149,992	2,410,280	752,616	339,710	1,453,165		(208,727)			2,886,054
SERVICE AWARDS	3,063,733	2,249,085						907,943		4,404,875
PROVINCIAL TOTALS	10,882,881	6,843,362	2,091,342	339,710	1,453,165	115,000	(208,727)	907,943	115,000	12,725,356

STATEMENT OF SURPLUS, RESERVE FUNDS - 1987 ACTUAL

	Balance Jan 1/87	Additions From Current Revenues	Expenditures			Transfer From(To) Reserves	Prior Period Adjustment	Balance Dec 31/87
			Fund Current Operating	Net Deficit	Return to Municipal Units			
Annapolis	360,074	148,233	7,214					501,093
Antigonish	92,511	6,701	42,884				(2,413)	53,915
Cape Breton	445,569	163,953						609,522
Clare-Argyle	503,711	185,539	186,999					502,251
Colchester-E Hants	1,562,947	715,496			720,949		(184,380)	1,373,114
Cumberland	643,626	97,438	421,629		150,000		(22,629)	146,806
Dartmouth	823,742	1,059,392	515,942				(7,231)	1,359,961
Digby	91,369	46,489	6,660	19,444				111,754
Guysborough	(1,634)	7,351	4,754				12,177	13,140
Halifax	614,202	936	31,986		582,216			936
Halifax Co-Bedford	226,971	553,369	57,549					722,791
Hants West	328,756	17,460	80,594	11,909			(627)	253,086
Inverness	130,225	47,489						177,714
Kings	203,781	470,480	153,055					521,206
Lunenburg	428,044	441,871	264,035					605,880
Northside-Victoria	74,468	83,914	42,532	1,229				114,621
Pictou	403,257	190,737		298,126				295,868
Queens	5,891	63,461						69,352
Richmond	223,635	85,422	143,136				(3,624)	162,297
Shelburne	349,737	82,698	126,509					305,926
Yarmouth	304,804	103,687	4,999	9,002				394,490
Hantsport	3,462	22,161	865					24,758
TOTAL	7,819,148	4,594,277	2,091,342	339,710	1,453,165	0	(208,727)	8,320,481

12/19/88 NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 16

STATEMENT OF SERVICE AWARDS - 1987 ACTUAL

	Balance Jan 1/87	Additions From Current Revenues	Service Awards Paid	Balance Dec 31/87
Annapolis	0			0
Antigonish	0			0
Cape Breton	519,116	139,464	112,496	546,084
Clare-Argyle	142,230	79,458	29,458	192,230
Colchester-E Hants	0			0
Cumberland	475,630	196,599	82,356	589,873
Dartmouth	276,304	765,239	273,213	768,330
Digby	0			0
Guysborough	0			0
Halifax	761,141	702,196	176,969	1,286,368
Halifax Co-Bedford	0			0
Hants West	90,411	50,198	15,469	125,140
Inverness	0			0
Kings	0			0
Lunenburg	67,708	43,374	9,240	101,842
Northside-Victoria	118,831	101,583	85,000	135,414
Pictou	178,051	13,889	87,378	104,562
Queens	25,650	19,872	4,200	41,322
Richmond	0			0
Shelburne	99,118	47,552	11,850	134,820
Yarmouth	306,043	86,161	20,314	371,890
Hantsport	3,500	3,500		7,000
TOTAL	3,063,733	2,249,085	907,943	4,404,875

COMPARISON OF 1987 ACTUAL, 1988 BUDGETED AND 1989 PROJECTED
DEBT SERVICE PAYMENTS

	1987 ACTUAL Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1988 BUDGETED Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1989 PROJECTED Funded Debt Principal and Interest	Additional Overfunding Paid By Board
ANNAPOLIS						
Bridgetown	3,845					
Annapolis County	348,348		327,358		298,438	
Subtotal	351,393		327,358		298,438	
District Board	192,650		548,452		748,931	
TOTAL	544,043		875,810		1,031,369	
ANTIGONISH						
Antigonish Town	54,875		51,375		47,876	
Antigonish County	137,188		115,247		94,141	
Subtotal	192,063		166,622		142,017	
District Board					46,000	
TOTAL	192,063		166,622		188,017	
CAPE BRETON						
Cape Breton County	2,409,206	5,447	2,310,041	5,134	2,242,197	4,799
Dominion	3,540		3,450		3,360	
Glace Bay	469,673		439,204		406,685	
Louisbourg	41,976		32,062			
New Waterford	325,486		300,624		250,971	
Sydney	678,341	31,619	641,688	30,156	599,955	28,694
Subtotal	3,926,224	37,066	3,727,069	35,290	3,503,088	33,493
District Board	527,720		1,149,486		1,741,440	
TOTAL	4,455,944	37,066	4,876,555	35,290	5,244,528	33,493
CLARE-ARGYLE						
Argyle	88,879		83,299		77,644	
Clare	184,768	262	100,554	261	77,993	257
Subtotal	193,647	262	183,853	261	155,637	257
District Board	380,445		610,386		726,074	
TOTAL	574,092	262	794,239	261	881,711	257
COLCHESTER-EAST HANTS	2,353,355		2,859,385		3,285,087	
CUMBERLAND						
Amherst	53,582		51,317		27,946	
Oxford	5,200					
Parrsboro	14,650		14,836		13,984	
Springhill	50,909		39,924		4,209	
Cumberland County	221,723	14,017	205,693	13,052	190,748	12,087
Subtotal	346,064	14,017	311,770	13,052	236,887	12,087
District Board					459,163	
TOTAL	346,064	14,017	311,770	13,052	696,050	12,087

COMPARISON OF 1987 ACTUAL, 1988 BUDGETED AND 1989 PROJECTED
DEBT SERVICE PAYMENTS

	1987 ACTUAL Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1988 BUDGETED Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1989 PROJECTED Funded Debt Principal and Interest	Additional Overfunding Paid By Board
DARTMOUTH	1,339,708	84,977	1,127,477	96,325	1,017,728	98,885
DIGBY						
Digby Town	40,082		38,614		37,146	
Digby County	479,310	15,238	476,669	14,824	474,026	14,488
Subtotal	519,392	15,238	515,283	14,824	511,172	14,488
District Board	87,745		623,516		870,567	
TOTAL	607,137	15,238	1,138,799	14,824	1,381,739	14,488
GUYSBOROUGH						
Canso	2,150		2,100		2,050	
Mulgrave	2,300		2,240		2,180	
Guysborough County	680,383	3,244	644,386	3,099	608,001	2,946
Subtotal	684,833	3,244	648,726	3,099	612,231	2,946
District Board			49,672		1,187,100	
TOTAL	684,833	3,244	698,398	3,099	1,799,331	2,946
HALIFAX CITY						
Halifax City	2,628,541		2,448,241		2,318,723	
District Board	294,123		311,618		317,690	
TOTAL	2,922,664		2,759,859		2,628,413	
HALIFAX CO-BEDFORD						
Halifax County	6,720,925		6,461,159		6,083,820	
District Board	2,798,205		4,143,198		6,320,045	
TOTAL	9,519,130		10,604,357		12,403,865	
HANTS WEST						
Windsor	31,008		29,868		27,040	
Hants West	255,094	355	243,274	356	231,580	356
Subtotal	286,174	355	272,334	356	258,620	356
District Board	180,449		391,858		430,005	
TOTAL	466,623	355	664,192	356	688,625	356
INVERNESS						
Port Hawkesbury	637,824		618,726		585,470	
Inverness County	685,249	2,289	649,465	2,186	613,253	2,082
Subtotal	1,323,073	2,289	1,268,191	2,186	1,198,723	2,082
District Board						
TOTAL	1,323,073	2,289	1,268,191	2,186	1,198,723	2,082

COMPARISON OF 1987 ACTUAL, 1988 BUDGETED AND 1989 PROJECTED
DEBT SERVICE PAYMENTS

	1987 ACTUAL Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1988 BUDGETED Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1989 PROJECTED Funded Debt Principal and Interest	Additional Overfunding Paid By Board
KINGS	2,753,984	17,584	3,000,222	16,499	3,476,757	15,586
LUNENBURG						
Bridgewater	467,875		427,675		413,126	
Mahone Bay						
Lunenburg Town						
Chester District	283,154		269,311		255,470	
Lunenburg County	46,375		44,100		17,650	
Subtotal	797,404		741,086		686,246	
District Board						
TOTAL	797,404		741,086		686,246	
NORTHSIDE-VICTORIA	2,346,817		2,206,800		2,268,893	
PICTOU						
New Glasgow	498,216		462,653		442,590	
Pictou Town	23,525		22,125		20,724	
Stellarton						
Westville	263,939	6,358	248,793	6,057	228,829	5,756
Trenton	15,890		18,482			
Pictou County	211,144	23,832	200,663	22,687	190,183	21,542
Subtotal	1,003,914	30,190	936,714	28,744	882,326	27,298
District Board	864,027		835,036		996,817	
TOTAL	1,867,941	30,190	1,771,750	28,744	1,879,143	27,298
QUEENS						
Liverpool	3,210					
District Board	228,503		364,868		558,687	
TOTAL	231,713		364,868		558,687	
RICHMOND						
Richmond County	295,495	17,912	279,819	17,078	251,144	16,244
District Board	333,667		318,046		302,718	
TOTAL	629,162	17,912	597,865	17,078	553,862	16,244
SHELBURNE						
Clarks Harbour	11,700		10,850			
Shelburne Town						
Barrington	553,977		544,379		538,485	
Shelburne County	26,700		26,600		26,150	
Subtotal	592,377		581,829		564,335	
District Board	55,061		366,775		428,414	
TOTAL	647,438		948,604		992,969	

COMPARISON OF 1987 ACTUAL, 1988 BUDGETED AND 1989 PROJECTED DEBT SERVICE PAYMENTS

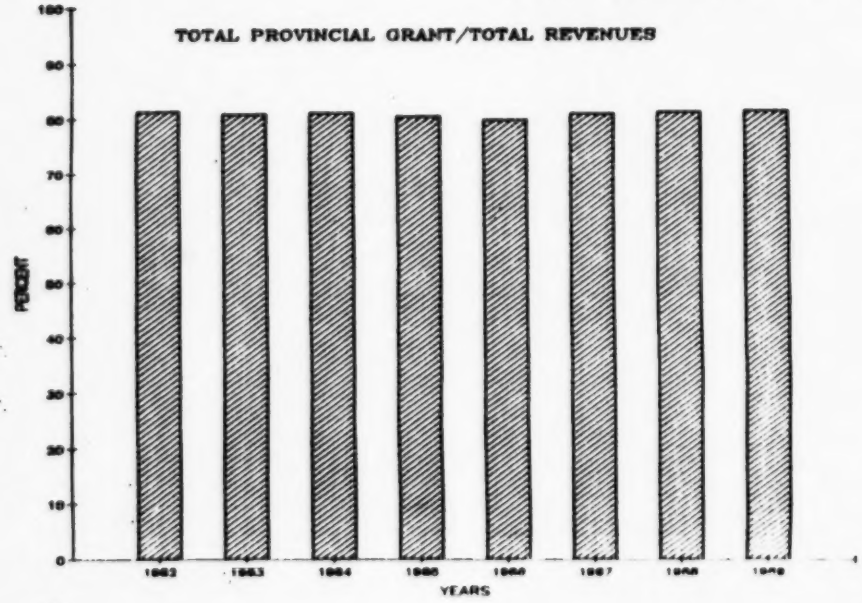
	1987 ACTUAL Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1988 BUDGETED Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1989 PROJECTED Funded Debt Principal and Interest	Additional Overfunding Paid By Board
YARMOUTH						
Yarmouth Town	25,236		9,047		8,365	
Yarmouth County	446,869	2,572	423,081	2,450	401,149	2,329
Subtotal	471,385	2,572	432,128	2,450	409,514	2,329
District Board	60,976		398,966		488,131	
TOTAL	532,281	2,572	831,094	2,450	897,645	2,329
HANTSPORT	62,486		49,682	8,803	46,162	8,163
PROVINCIAL TOTAL	35,197,875	225,626 *	38,648,665	238,967 *	43,885,478	226,854

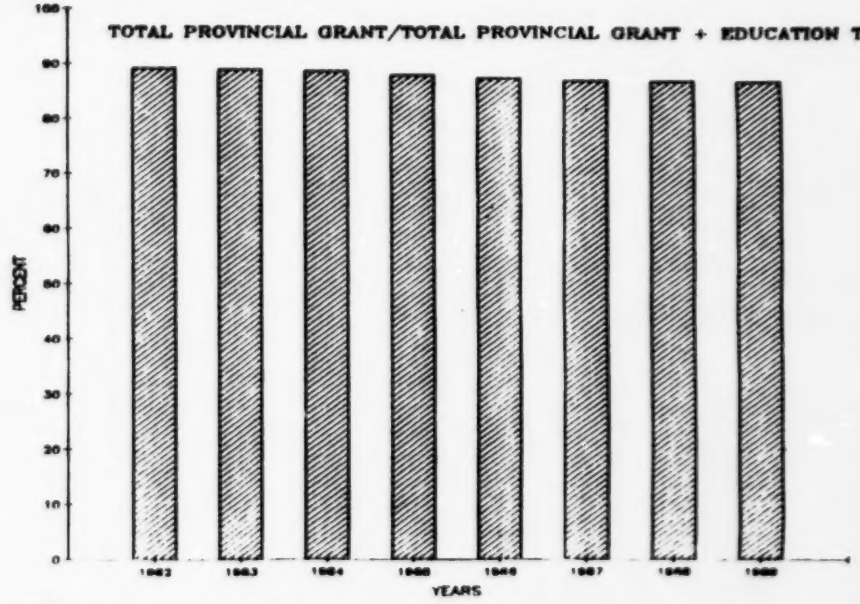
* For 1987 225,626 was paid as additional contribution by Municipal Units, 238,967 for 1988 and 226,854 projected for 1989.

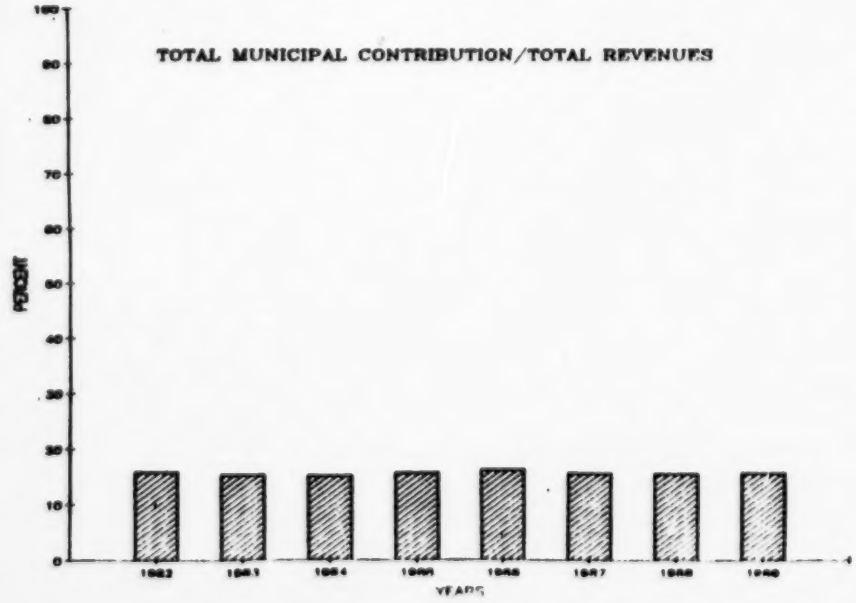
NOVA SCOTIA DEPARTMENT OF EDUCATION

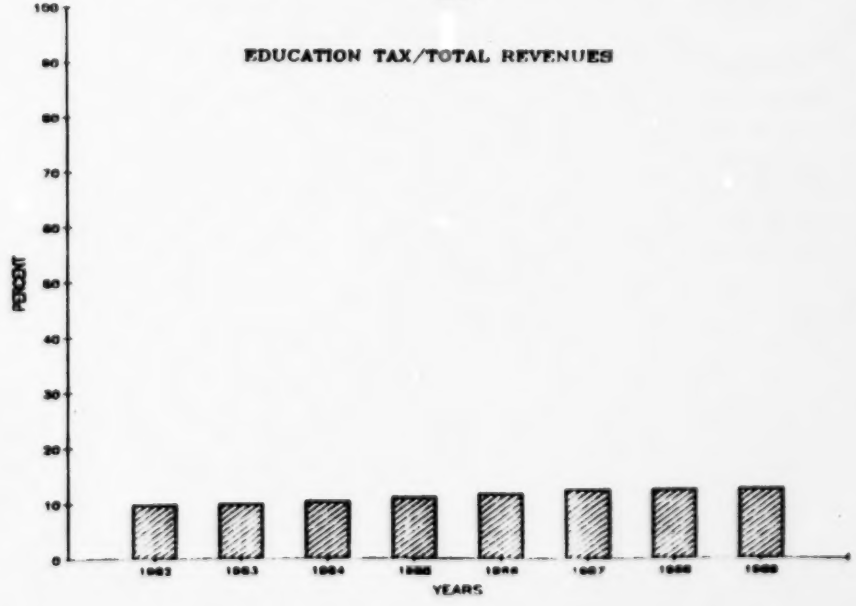
COMPARISON OF FUNDING RATIOS

SCHEDULE 18





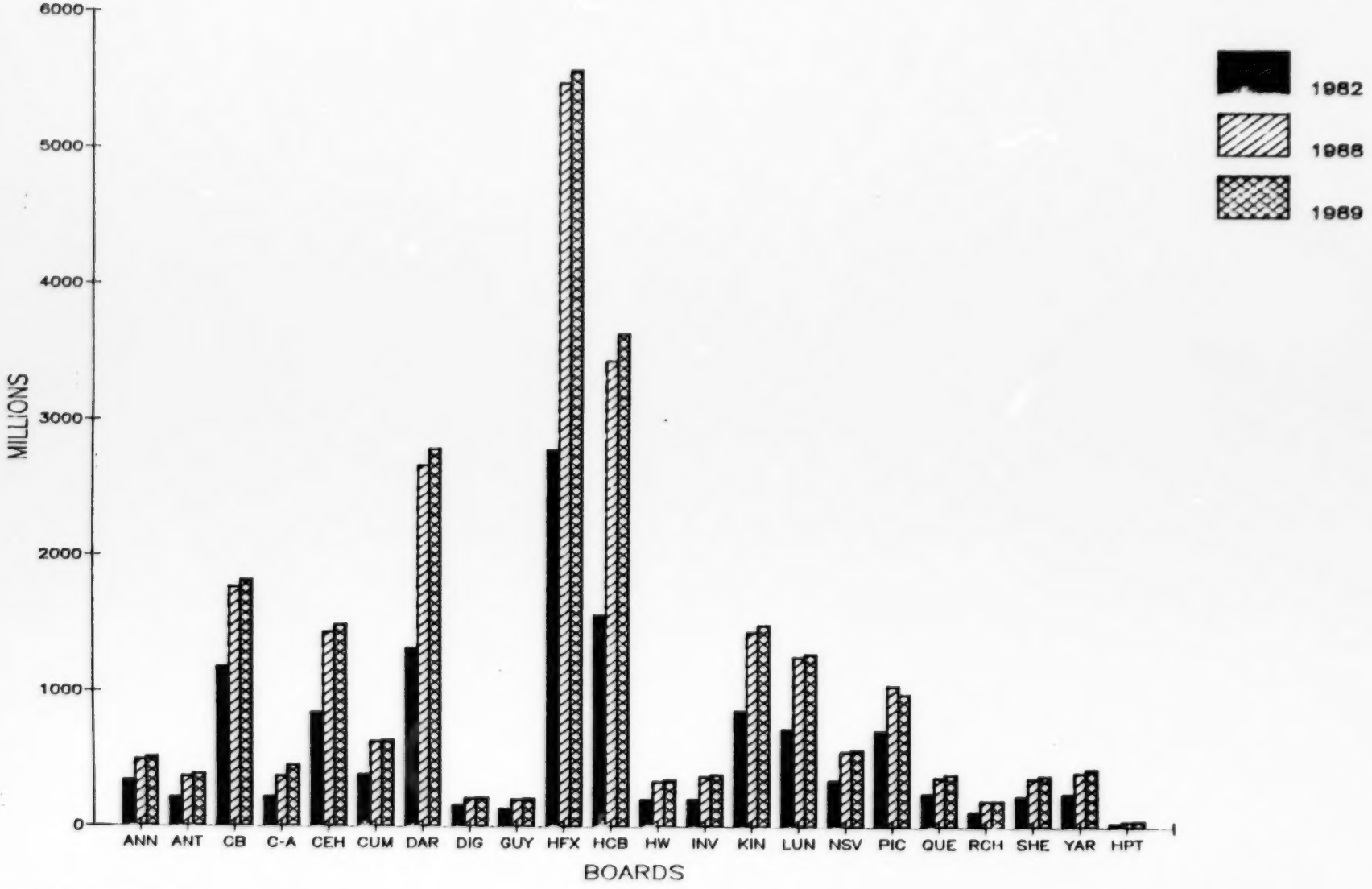




NOVA SCOTIA DEPARTMENT OF EDUCATION

UNIFORM ASSESSMENT

SCHEDULE 19

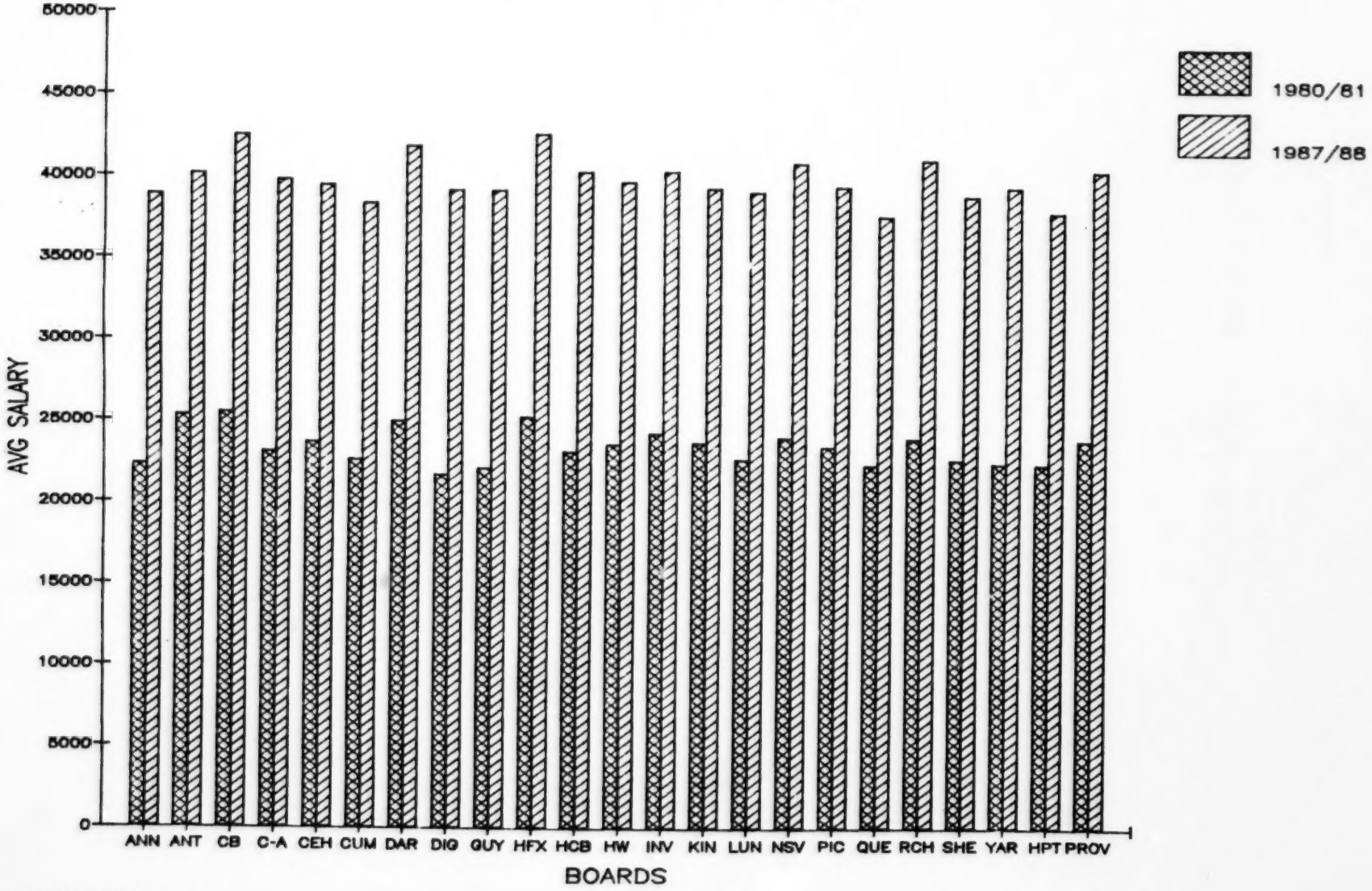


RESEARCH DEC.16,1988

NOVA SCOTIA DEPARTMENT OF EDUCATION

AVERAGE SALARY BY BOARD

SCHEDULE 20

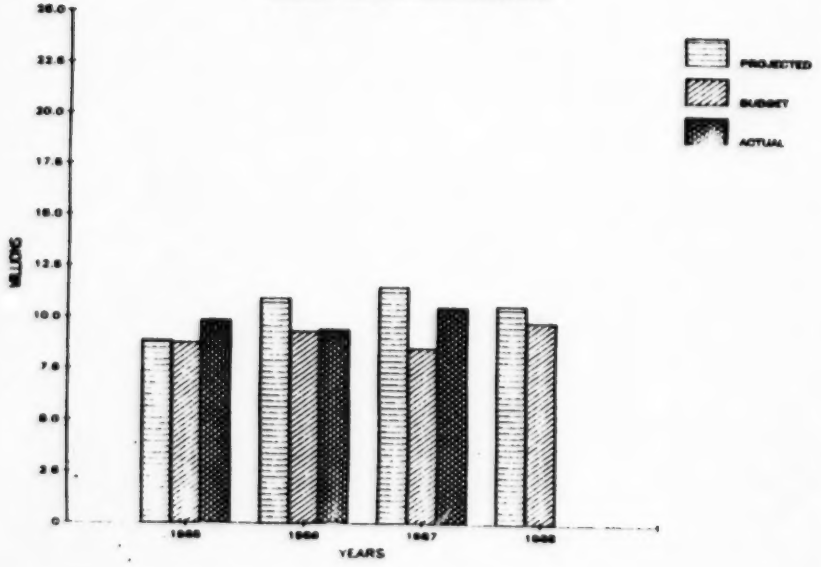


RESEARCH DEC.16,1988

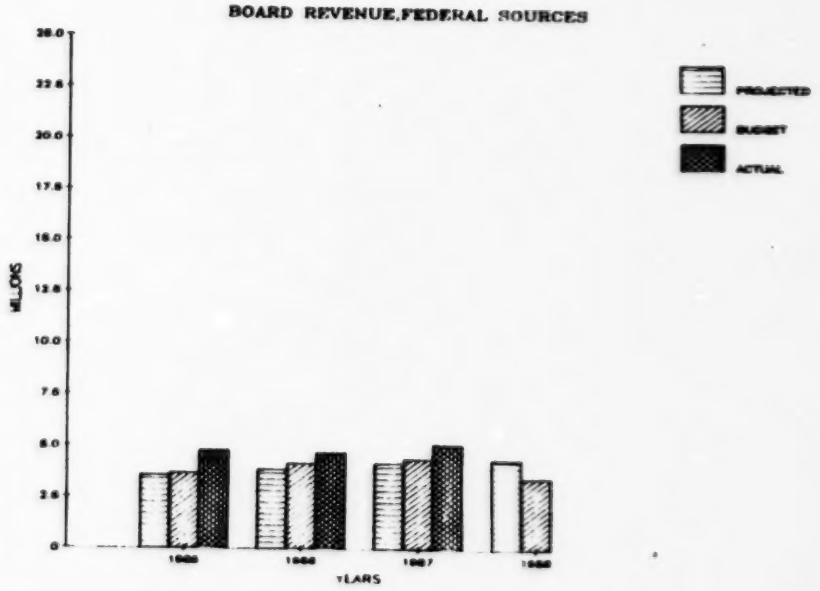
NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 21

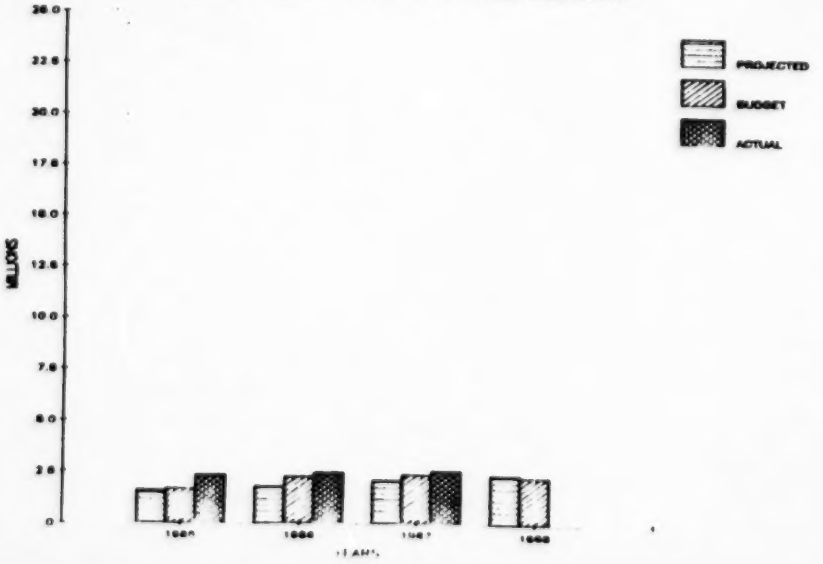
BOARD REVENUE,OPERATING



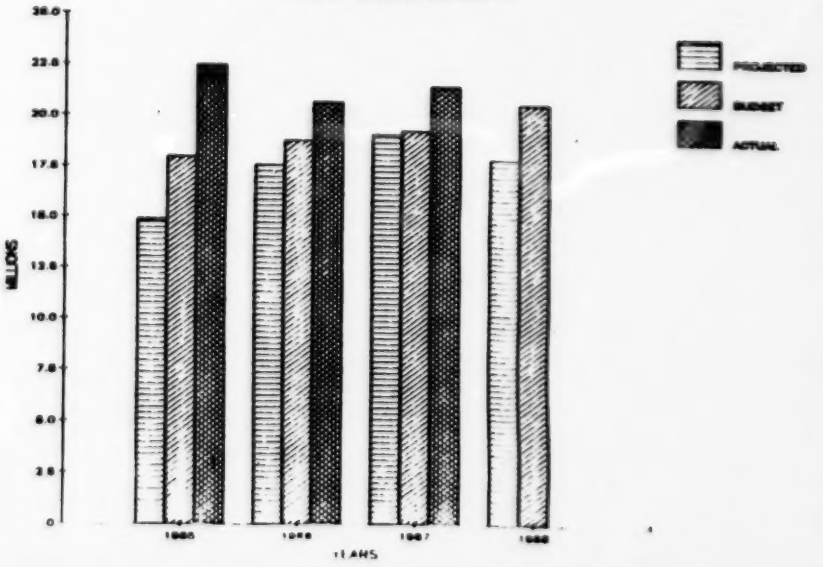
BOARD REVENUE,FEDERAL SOURCES



BOARD REVENUE,FRENCH SPECIAL PROJECTS



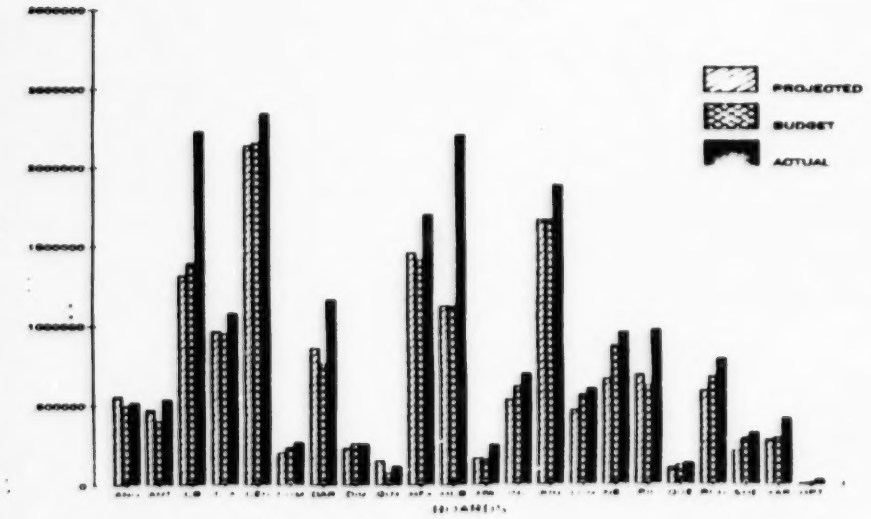
TOTAL BOARD REVENUE



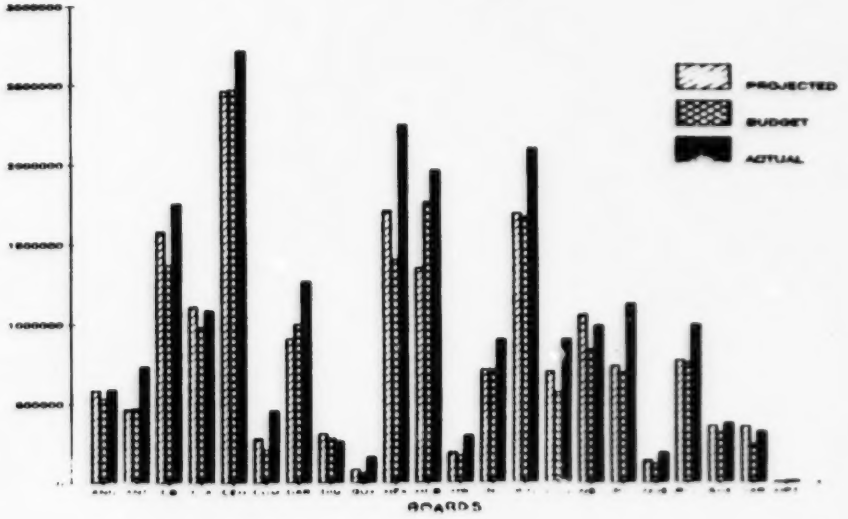
NOVA SCOTIA DEPARTMENT OF EDUCATION
BOARD OPERATING AND OTHER REVENUES

SCHEDULE 22

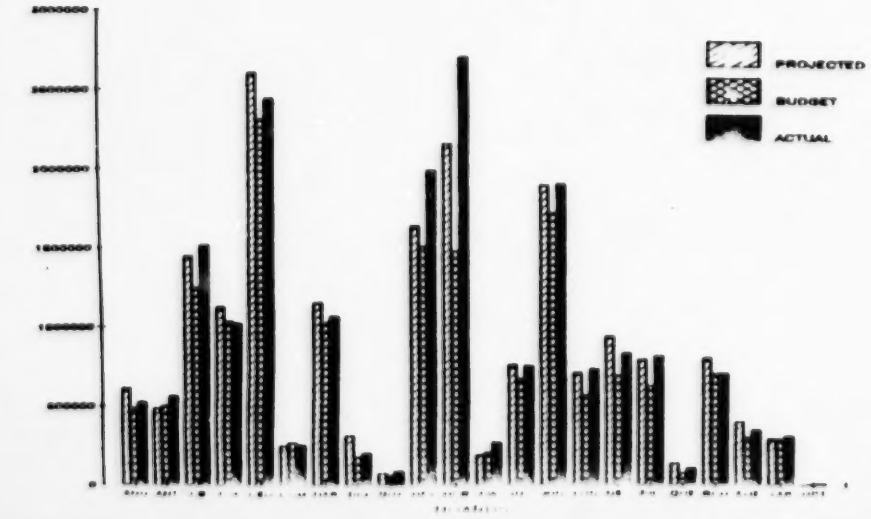
1985



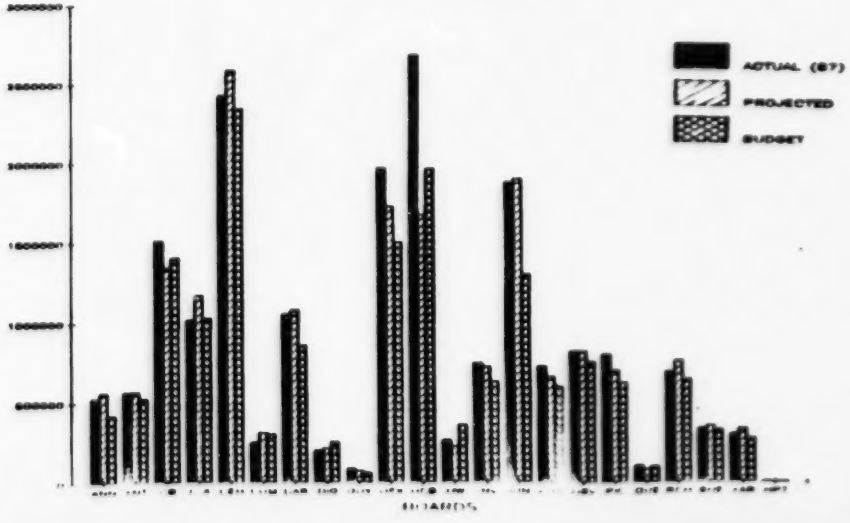
1986



1987



1988



12/15/88

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 23

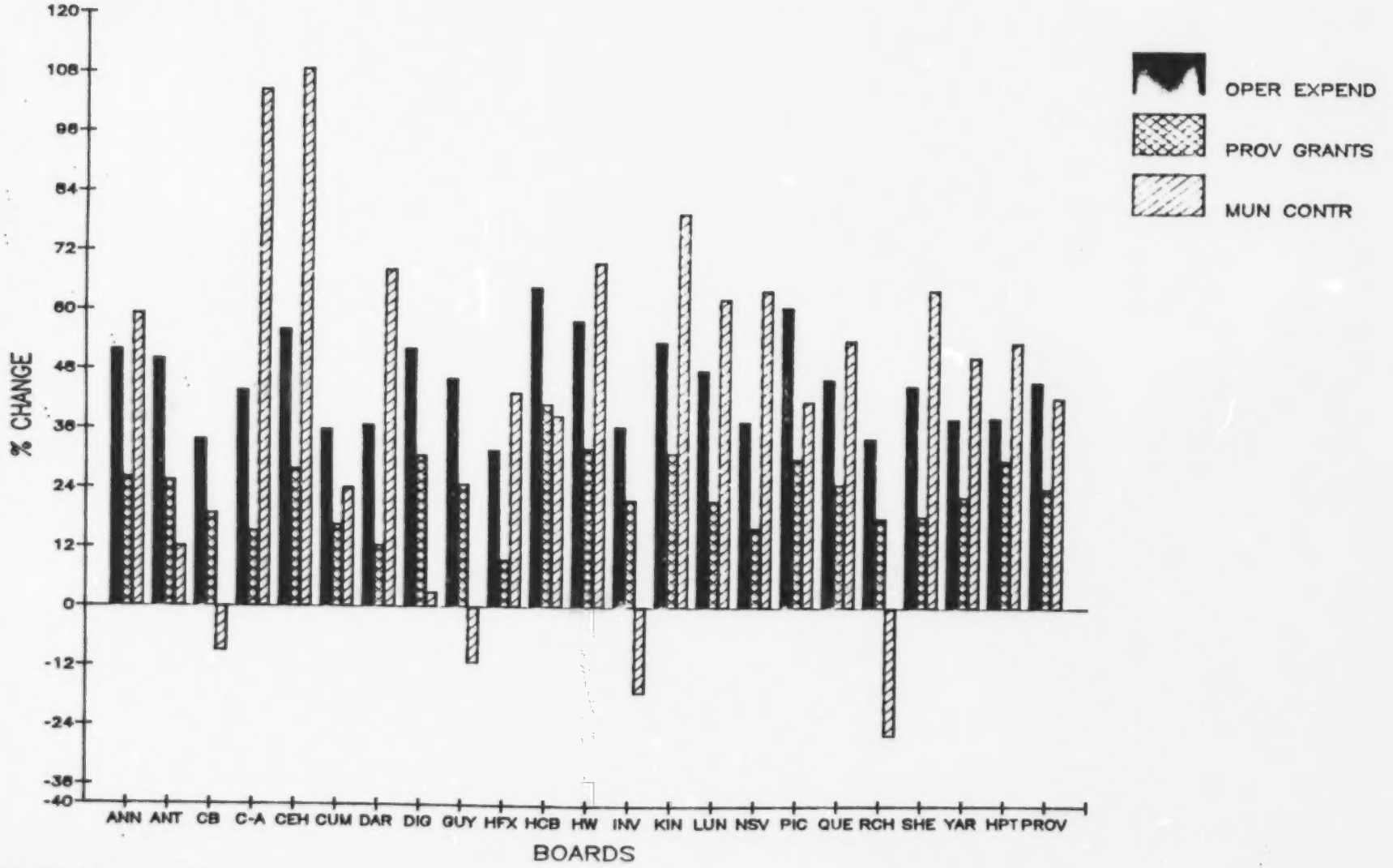
1987 ACTUAL BOARD REVENUES

BOARD	OFF-SETTING PROGRAMME REVENUES: PROV SPEC PROJ	FEDERAL MIN LANG	FEDERAL DND & IND AFF	CAFETERIA	OTHER BOARDS	SUBTOTAL	OPERATING REVENUES: BANK INTEREST	REGN FEES	RENTAL	EQUIPMENT/ FACILITIES	TRANSPORT	OTHER FED REV	OTHER	RECOVERIES	SUBTOTAL	TOTAL	REVENUE PER STUDENT
Annapolis		22,012	156,782	175,777	19,734	374,305	100,289	35,688	1,000	9,110			5,871		151,958	526,255	125.87
Antigonish	25,858	92,438	282,891	134,280		453,867	61,157	32,178					42,659		135,994	589,861	126.58
Cape Breton	23,184	177,666	761,832	52,383		1,015,065	435,338	27,460	19,229				38,735		320,762	1,335,827	76.54
Clare Argyle	33,248	474,579		421,127		928,946	184,273	9,557		1,175			11,840		126,845	1,055,791	325.86
Colchester-E Hants	63,114	184,187	1,867,875	532,446		1,767,622	454,972	119,966	88,273	11,689				62,786	729,526	2,497,148	187.52
Cumberland	11,254	66,429				77,683	156,411	17,685	5,911				7,693		187,630	265,383	41.38
Dartmouth	18,780	120,274	246,618			385,664	281,654	227,141	50,982			47,233	18,815		624,945	1,010,609	98.22
Digby		16,863		127,355		143,418	36,456	12,535	1,525	1,685	661		3,944		56,806	200,224	88.56
Guysborough		15,654				15,654	54,340	7,165	340	11,837					73,682	89,336	33.36
Halifax	33,169	320,536			483,221	836,926	457,717	226,324	157,069		15,710	312,591	1,322		1,170,733	2,007,659	136.45
Halifax Co-Bedford	92,550	364,136	145,258		20,580	622,524	520,966	325,391	107,018	9,831		214,036	892,294		2,068,736	2,691,260	92.65
Hants West	17,172	43,422			975	61,569	98,102	44,165	2,405	3,056		59,829	15,431		223,868	284,637	77.35
Inverness	50,447	301,556	184,856	165,169		701,228	55,297	19,737	2,431	11,297			6,581		95,343	796,571	164.53
Kings		69,789	863,517	416,875	7,825	1,357,206	210,171	76,484	438	526	4,546		139,462	186,891	537,638	1,894,836	172.74
Lunenburg		44,544	23,316	110,411		178,271	249,260	94,888	59,825	3,685		96,584	18,891		512,733	691,004	82.32
Northside-Victoria		33,860	86,293	338,748	3,500	462,401	173,209	27,232	10,763	249	10,367	46,846	95,371		363,237	825,638	113.38
Pictou	24,147	99,997	218,799	24,786		367,729	293,817	85,958	3,586	6,511		55,449	7,237		452,558	820,287	77.24
Queens		12,793	5,635	7,129		25,557	50,822	8,905	395	2,562			9,974		71,858	97,415	38.52
Richmond	116,826	213,953	199,813	229,853		758,845	41,131	2,371	1,651	5,365		8,626	1,251		60,395	819,240	313.48
Shelburne		19,447		167,831		186,478	67,631	18,591	26,123	6,253		28,484	10,432		157,514	343,992	186.81
Yarmouth	5,788	28,326	42,924	78,372	3,514	158,836	75,222	19,631	910	1,684			58,981		156,268	315,104	95.98
Hantsport		1,993				1,993	814		448				7,749		9,011	11,004	45.28
TOTAL	514,641	2,643,654	4,284,881	2,988,142	539,349	10,881,787	3,978,329	1,438,884	531,434	85,555	31,284	868,878	1,384,853	168,797	8,487,214	19,369,001	114.29

NOVA SCOTIA DEPARTMENT OF EDUCATION

CHANGES IN OPERATING EXPENDITURES & REVENUES BETWEEN 1982 AND 1989

SCHEDULE 24

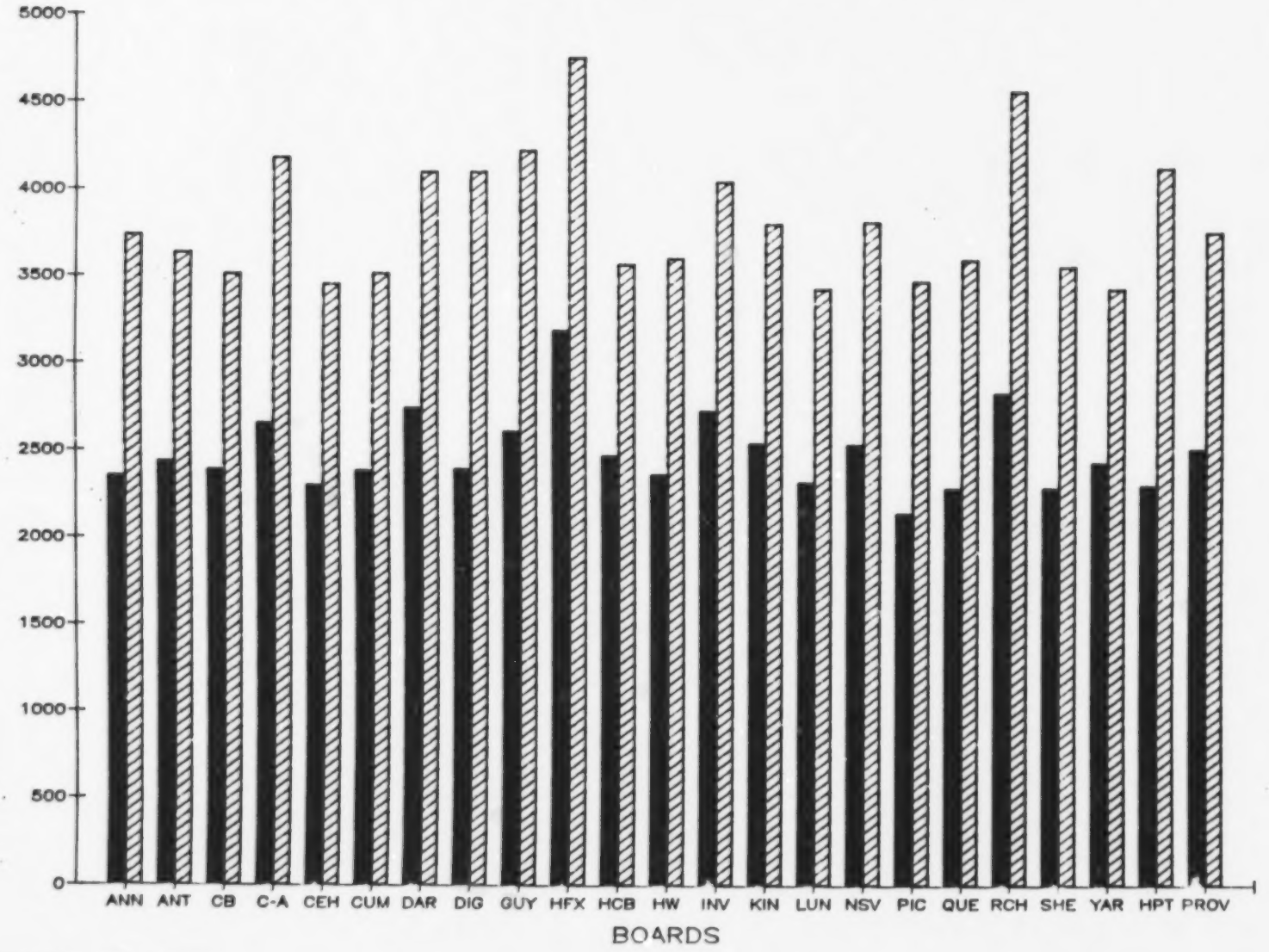


RESEARCH DEC.16,1988

NOVA SCOTIA DEPARTMENT OF EDUCATION

OPERATING COST PER PUPIL

SCHEDULE 25



RESEARCH DEC.16,1988

DATE: 88/12/19

NOVA SCOTIA DEPARTMENT OF EDUCATION
ENROLMENT STATISTICS
(FOR FUNDING PURPOSES)(1)

QZRP250B
SCHEDULE 26

	ENROLMENTS			STUDENT UNITS		
	1986	1987	1988	1988	1989	% INCREASE (DECREASE)(2)
ANNAPOLIS DISTRICT SCHOOL BRD	4,214	4,173	4,103	4,617	4,617	
ANTIGONISH DISTRICT SCHOOL BRD	4,695	4,605	4,584	5,116	5,116	
CAPE BRETON DISTRICT SCHOOL BD	20,054	19,786	19,398	21,888	21,888	
CONS SCOL CLARE-ARGYLE DIST SB	3,285	3,240	3,208	3,571	3,571	
COLCHESTER-EAST HANTS DIST SB	12,908	12,936	12,783	14,695	14,695	
CUMBERLAND DISTRICT SCHOOL BRD	6,539	6,399	6,316	7,168	7,168	
DARTMOUTH DISTRICT SCHOOL BRD	11,028	10,820	10,631	11,999	11,999	
DIGBY DISTRICT SCHOOL BOARD	2,326	2,261	2,172	2,529	2,529	
GUYSBOROUGH DISTRICT SCHOOL BD	2,708	2,676	2,602	2,976	2,976	
HALIFAX CITY DISTRICT SCH BRD	14,801	14,576	14,258	16,303	16,303	
HALIFAX CO-BEDFORD DISTRICT SB	28,599	29,036	29,407	31,857	32,234	1.18
HANTS WEST DISTRICT SCHOOL BRD	3,659	3,677	3,603	4,053	4,041	(.30)
INVERNESS DISTRICT SCHOOL BRD	4,895	4,780	4,715	5,309	5,309	
KINGS DISTRICT SCHOOL BOARD	10,961	10,850	10,752	12,813	12,813	
LUNENBURG DISTRICT SCHOOL BRD	8,513	8,393	8,334	9,264	9,264	
NORTHSIDE-VICTORIA DISTRICT SB	7,379	7,238	7,206	8,647	8,647	
PICTOU DISTRICT SCHOOL BOARD	10,655	10,526	10,454	11,587	11,587	
QUEENS DISTRICT SCHOOL BOARD	2,603	2,520	2,408	2,832	2,832	
RICHMOND DISTRICT SCHOOL BOARD	2,657	2,569	2,431	2,894	2,894	
SHELBURNE DISTRICT SCHOOL BRD	3,274	3,245	3,179	3,546	3,546	
YARMOUTH DISTRICT SCHOOL BOARD	3,302	3,274	3,275	3,596	3,596	
HANTSPORT BOARD OF SCHOOL COMM	262	243	214	277	277	
TOTAL	169,317	167,823	166,032	187,537	187,902	.19

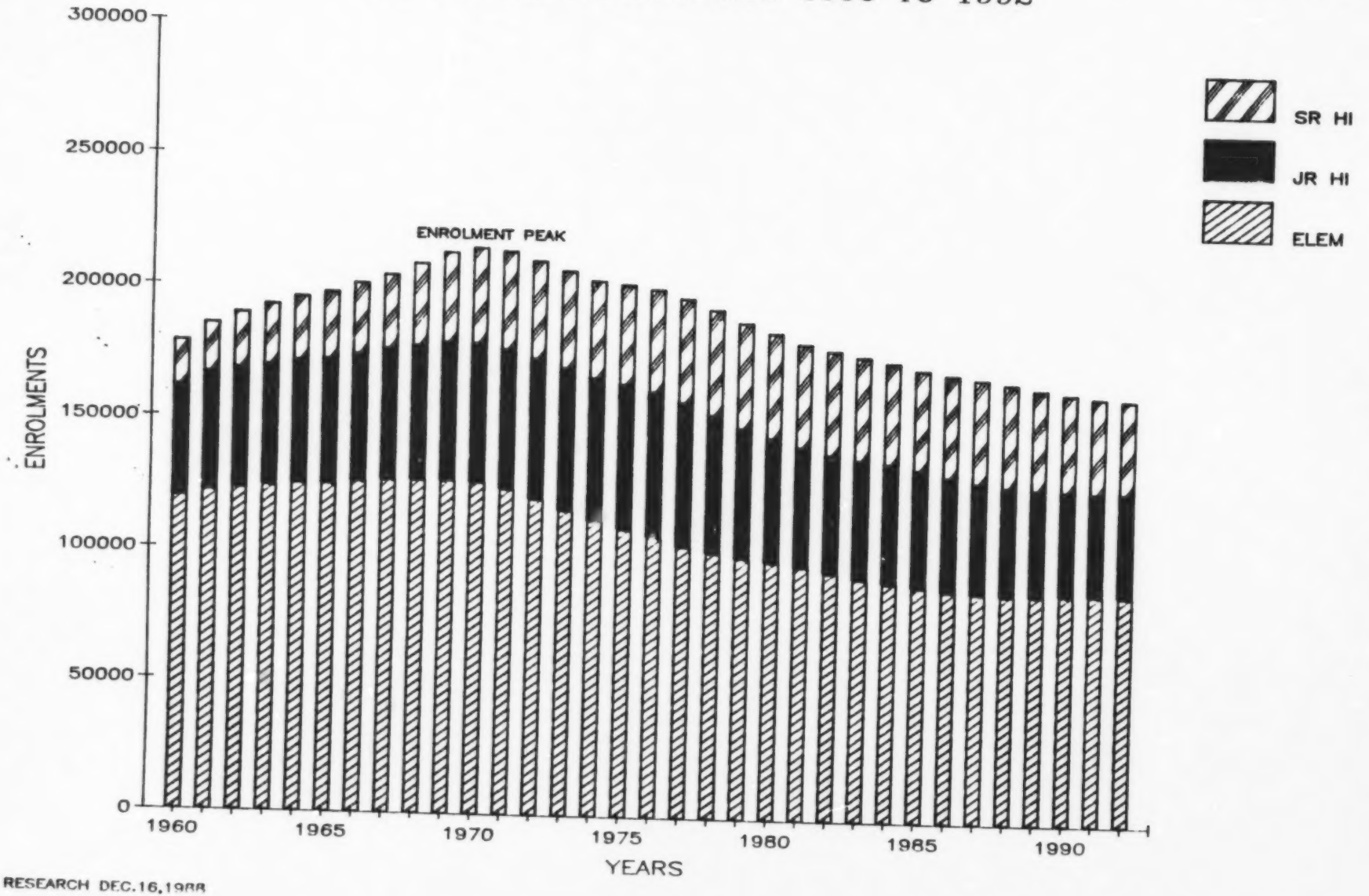
(1) THE ENROLMENTS STATISTICS SHOWN HERE ARE LESS THAN TOTAL ENROLMENT BECAUSE STUDENTS WHO ARE FUNDED FROM ANOTHER SOURCE HAVE BEEN EXCLUDED.

(2) MOST BOARDS HAVE NO DECREASE BECAUSE OF THE CHANGE IN METHOD IN CALCULATING STUDENT UNITS.

NOVA SCOTIA DEPARTMENT OF EDUCATION

PROVINCIAL ENROLMENTS 1960 TO 1992

SCHEDULE 27

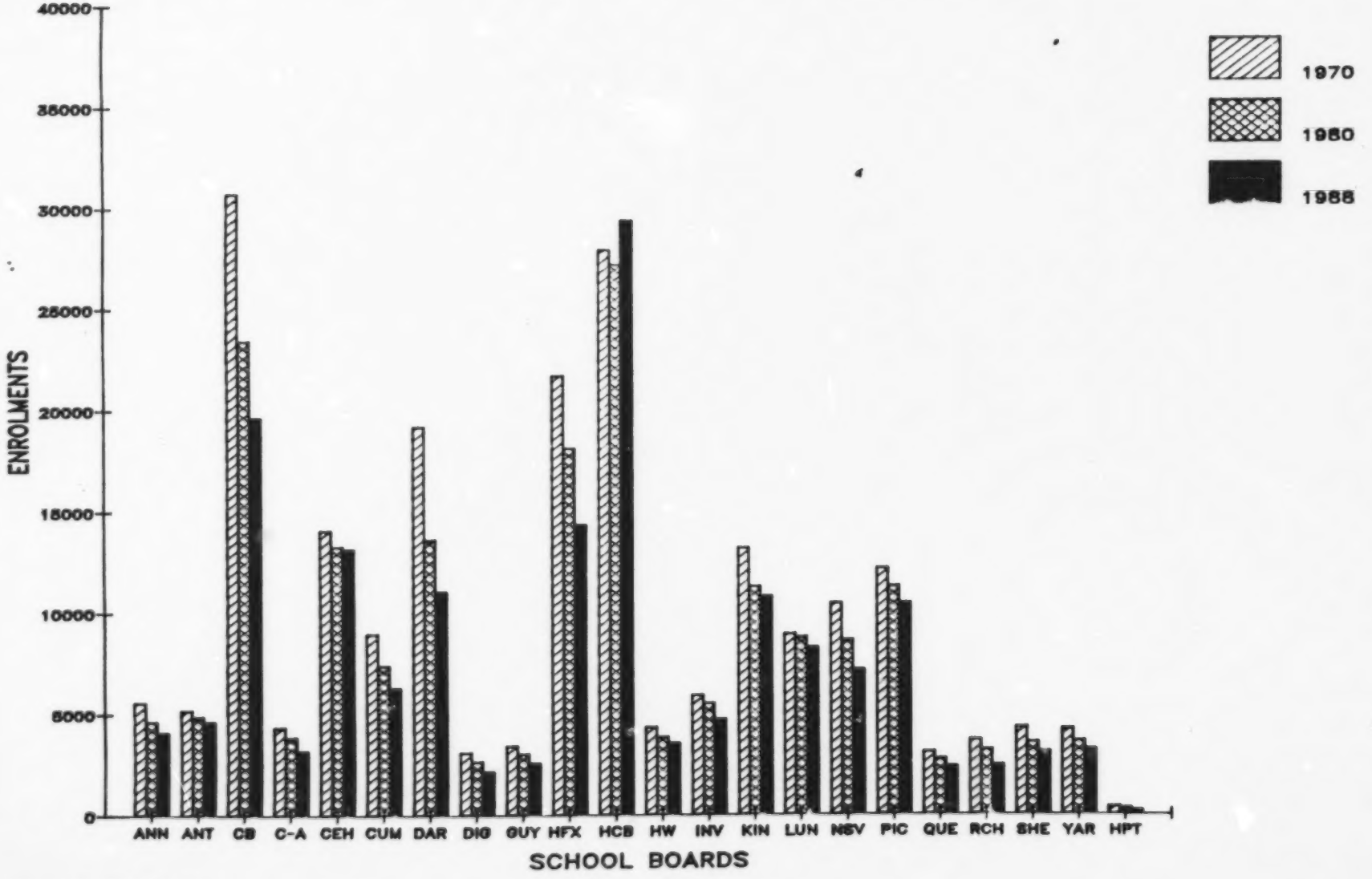


RESEARCH DEC.16,1988

NOVA SCOTIA DEPARTMENT OF EDUCATION

ENROLMENTS BY BOARD FOR SELECTED YEARS

SCHEDULE 28

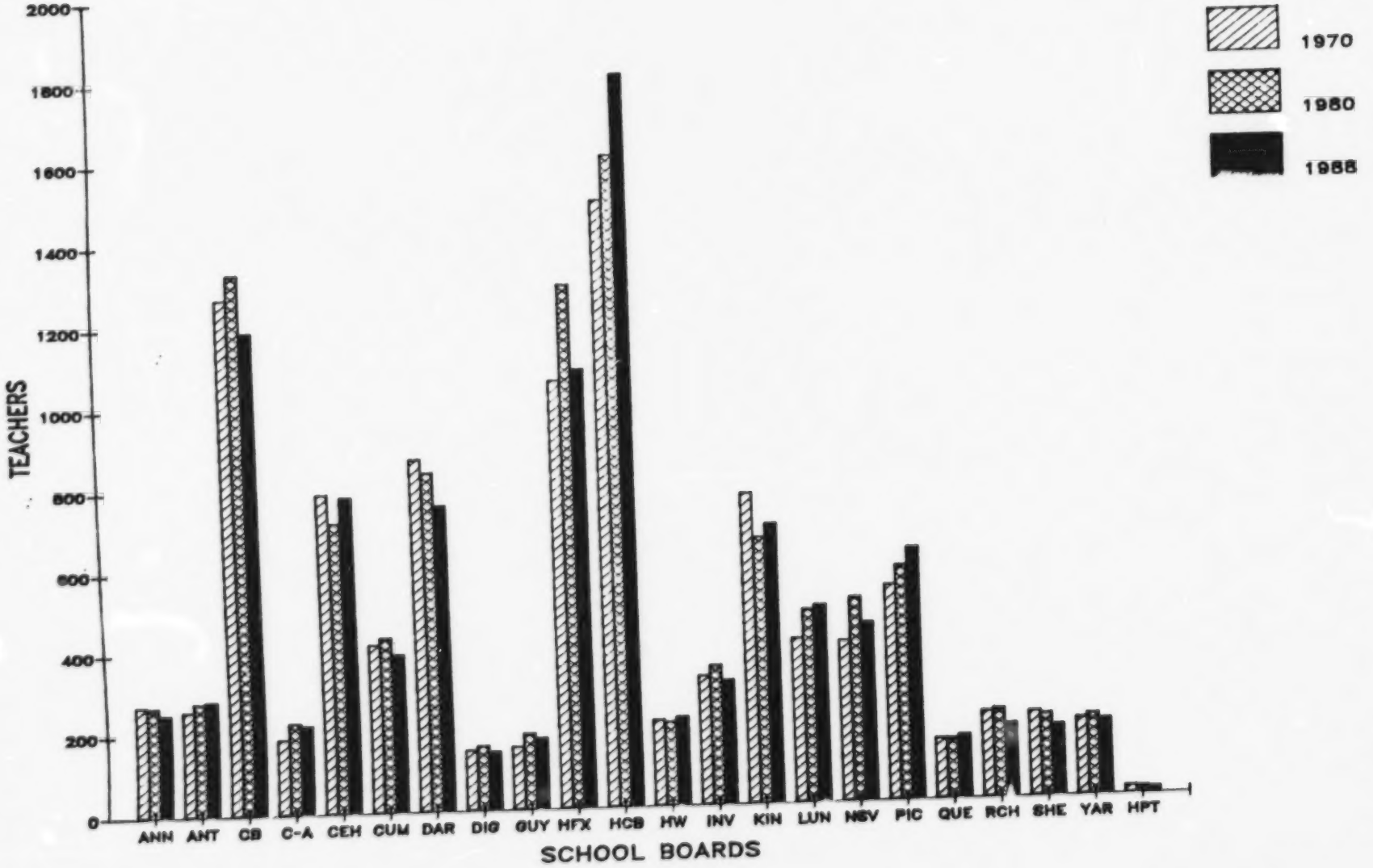


RESEARCH DEC.08,1988

NOVA SCOTIA DEPARTMENT OF EDUCATION

TEACHERS (FTE) BY BOARD FOR SELECTED YEARS

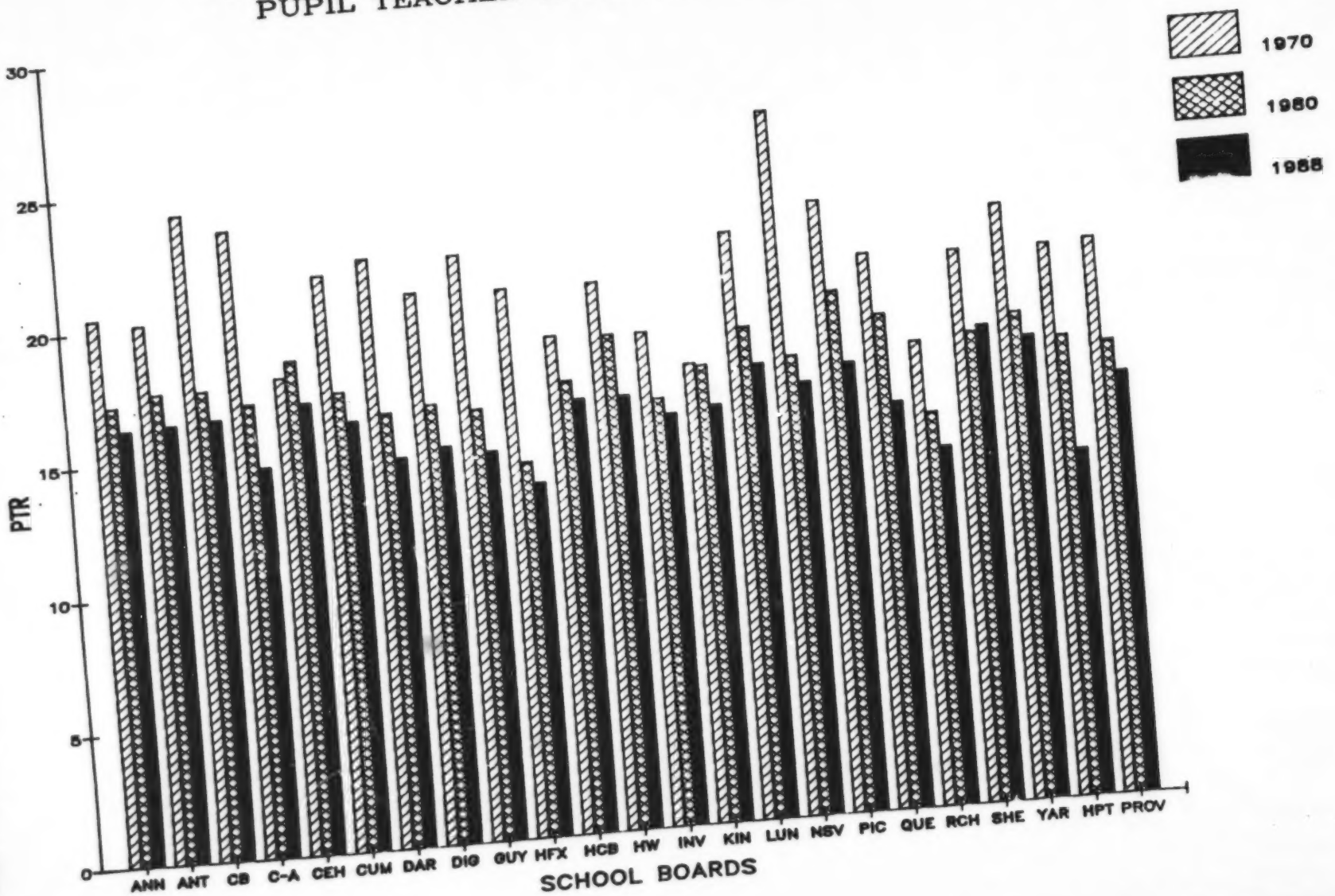
SCHEDULE 29



RESEARCH DEC.09,1988

SCHEDULE 30

NOVA SCOTIA DEPARTMENT OF EDUCATION
PUPIL TEACHER RATIO FOR SELECTED YEARS

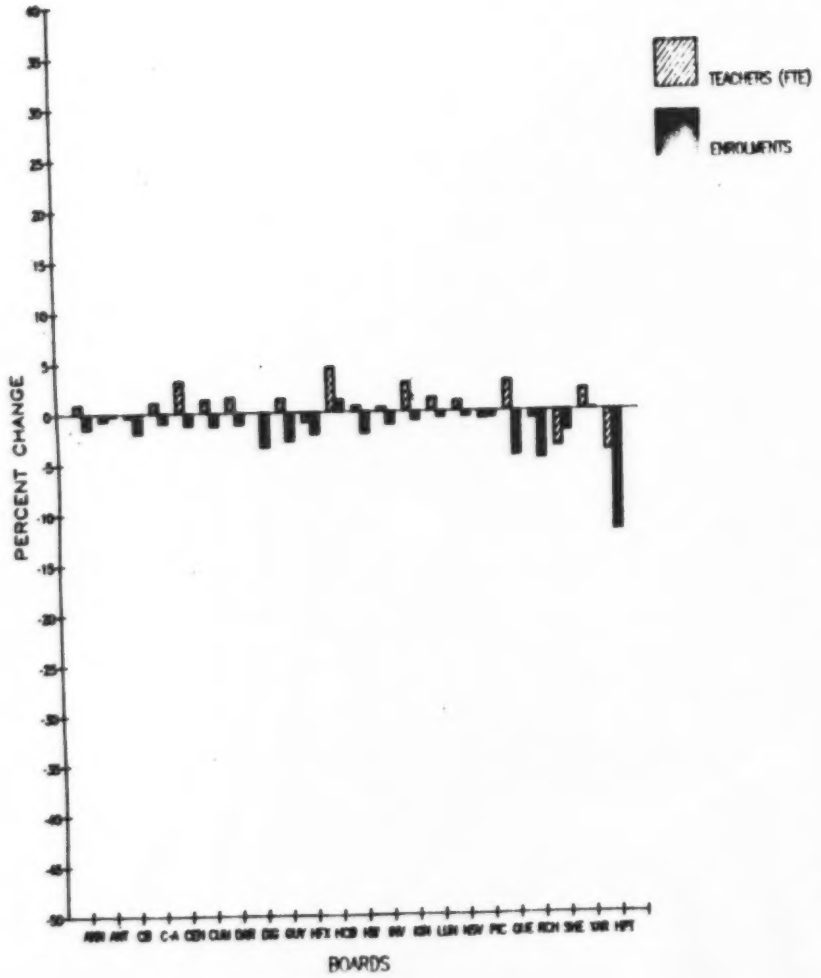


RESEARCH DEC.06,1988

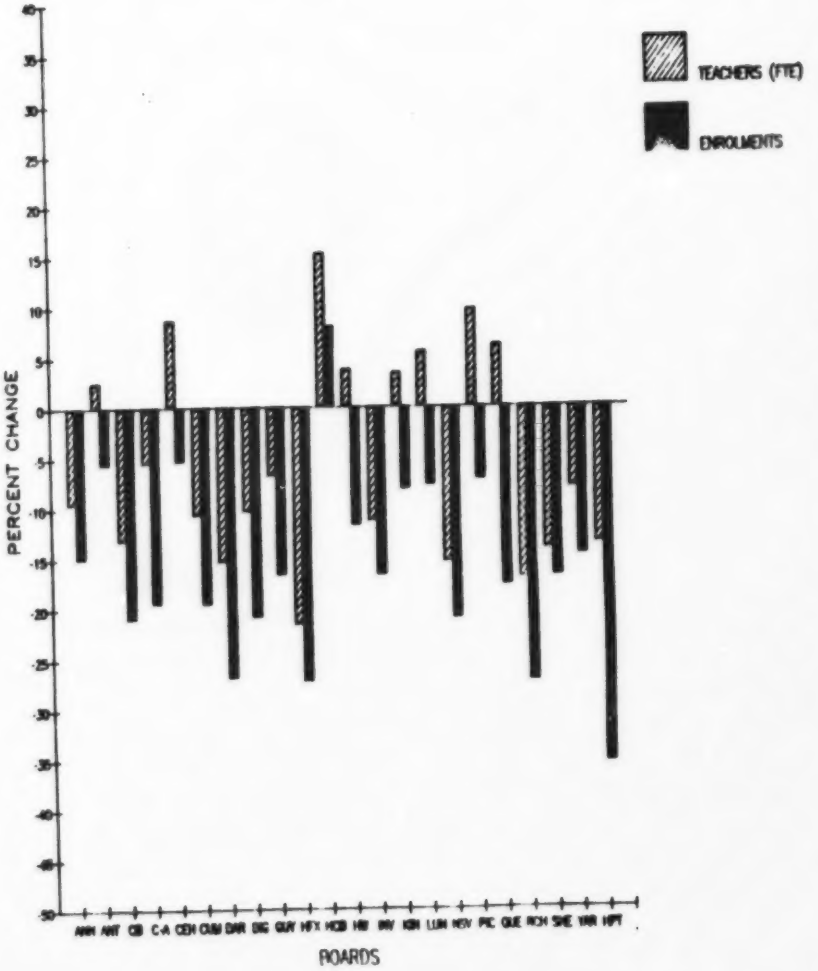
NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 31

1988/89 CHANGES IN TEACHERS & ENROLMENTS
COMPARED WITH 1987/88



1988/89 CHANGES IN TEACHERS & ENROLMENTS
COMPARED WITH 1978/79



AVERAGE HOMEROOM SIZE

BOARD	1981-82	1982-83	1983-84 REGULAR CLASSES	1983-84 SPEC ED* CLASSES	1983-84 TOTAL	1984-85 REGULAR CLASSES	1984-85 SPEC ED* CLASSES	1984-85 TOTAL	1985-86 REGULAR CLASSES	1985-86 SPEC ED* CLASSES	1985-86 TOTAL	1986-87 REGULAR CLASSES	1986-87 SPEC ED* CLASSES	1986-87 TOTAL	1987-88 REGULAR CLASSES	1987-88 SPEC ED* CLASSES	1987-88 TOTAL	1988-89 REGULAR CLASSES	1988-89 SPEC ED* CLASSES	1988-89 TOTAL
Annapolis	24.5	23.4	23.3	8.6	22.7	20.6	8.2	20.2	20.8	8.2	20.5	23.0	6.8	22.6	23.7	7.2	23.2	22.9	5.4	22.4
Antigonish	24.6	23.3	24.9	13.7	24.4	24.3	8.5	23.8	24.5	8.9	23.9	24.6	8.3	24.1	23.7	8.1	23.1	24.1	7.9	23.5
Cape Breton	24.3	23.8	24.2	8.8	23.6	23.9	7.9	23.2	23.7	8.2	23.0	24.4	7.3	23.5	24.4	7.4	23.5	24.2	7.6	23.4
Clare-Argyle	22.4	22.2	21.9	7.2	21.4	22.1	9.0	21.7	22.2	7.8	21.7	22.4	9.0	22.0	20.8	8.3	20.4	21.0	7.3	20.4
Colchester-E Hants	24.0	24.1	23.7	6.4	23.1	23.6	6.7	22.9	24.2	7.1	23.7	24.1	7.8	23.7	24.9	7.6	24.5	23.4	6.7	23.0
Cumberland	23.9	23.2	21.1	7.9	20.6	22.5	7.8	21.9	22.5	6.6	21.8	23.0	7.3	22.3	23.3	10.2	22.8	20.7	8.4	20.4
Dartmouth	24.5	23.8	24.3	10.6	23.5	25.2	10.9	24.2	24.5	10.4	23.5	24.9	10.8	24.1	24.9	11.0	24.0	24.3	10.4	23.6
Digby	21.0	20.7	21.4	7.1	20.7	22.7	7.0	21.4	22.0	6.3	21.2	21.3	7.5	20.6	21.7	7.7	20.9	20.6	7.4	20.0
Guysborough	23.4	21.9	22.3	7.8	21.7	21.8	4.0	21.2	22.7	5.6	22.1	22.9	6.0	22.4	23.0	3.5	22.7	22.6	3.3	22.2
Halifax	23.0	22.0	24.1	9.7	23.5	22.0	9.4	22.2	23.0	7.3	22.4	23.1	8.3	22.6	23.3	9.4	22.7	23.7	8.7	23.1
Halifax Co-Bedford	23.6	24.7	26.3	7.8	25.6	25.7	7.8	25.0	25.6	7.8	24.8	25.6	6.9	24.9	25.2	8.7	24.8	24.7	8.0	24.3
Hants West	25.5	24.6	25.7	7.2	25.0	26.5	10.0	25.8	26.1	12.7	25.8	25.7	6.8	25.0	24.9	7.3	24.5	24.7	5.7	24.3
Inverness	22.5	22.1	21.8	4.9	21.2	22.0	4.0	22.1	22.6	6.6	22.0	22.0	5.6	22.2	22.3	6.4	21.8	22.2	4.6	21.5
Kings	24.5	24.6	24.0	11.0	23.7	23.5	11.1	23.2	23.9	11.2	23.7	23.0	11.0	23.5	23.7	10.0	23.4	23.5	11.9	23.3
Lunenburg	25.4	25.0	25.9	10.0	25.6	25.6	11.7	25.2	25.4	19.6	25.3	25.6	15.4	25.4	25.3	14.3	25.1	25.1	12.0	24.0
Northside-Victoria	23.2	23.1	22.4	12.0	22.2	20.0	10.0	19.0	23.0	7.9	22.6	23.5	6.7	23.0	22.0	10.6	22.6	24.6	7.7	24.3
Pictou	25.9	24.6	25.3	8.3	24.4	24.7	10.2	23.9	24.0	8.3	24.0	24.7	7.7	23.0	24.4	8.0	23.7	24.4	6.9	23.7
Queens	25.5	25.5	26.1	9.6	25.0	24.7	7.3	24.1	23.0	6.5	23.2	24.1	5.4	23.3	23.3	7.0	22.0	22.7	8.5	22.2
Richmond	20.4	21.0	22.3	8.4	21.5	22.6	8.9	21.0	22.7	7.4	21.6	21.4	9.3	20.0	21.3	11.7	20.9	21.0	9.0	20.6
Shelburne	24.1	24.0	24.0	3.5	24.2	23.6	3.0	23.0	25.4	6.3	24.9	24.4	7.5	23.9	25.4	7.7	25.0	25.0	6.0	24.5
Yarmouth	24.4	23.6	25.0	6.0	24.5	26.2	6.9	24.7	25.7	6.0	24.5	26.2	7.3	25.2	26.0	8.9	25.1	25.9	8.2	25.1
Wentworth	24.0	23.2	22.7	0.0	22.7	22.3	0.0	22.3	22.0	0.0	22.0	21.0	0.0	21.0	20.3	0.0	20.3	19.5	0.0	19.5
BOARD AVERAGE	24.0	23.0	23.9	8.7	23.6	23.0	8.6	23.2	24.0	8.4	23.4	24.2	8.1	23.2	24.1	8.7	23.6	23.0	8.1	23.3

*Includes segregated Special Education classes.
EBH, TMH, LD, TC, MULT, PHYS, SPED, CD and OTHR

COMPARISON OF SCHOOL SIZE

BOARD	ENROL 88/89	NO. OF SCHOOLS 88/89	AVERAGE PUPILS PER SCHOOL	SEPT. 30 1988 G.S.F.	AVERAGE GSF PER PUPIL	AVERAGE GSF PER SCHOOL
Annapolis	4,116	16	257	520,370	126	32,523
Antigonish	4,650	16	291	451,204	97	28,200
Cape Breton	19,670	68	289	2,153,930	110	31,675
Clare-Argyle	3,208	15	214	399,181	124	26,612
Colchester-E Hants	13,154	44	299	1,506,277	115	34,234
Cumberland	6,327	26	243	739,570	117	28,445
Dartmouth	11,073	30	369	1,338,647	121	44,622
Digby	2,175	8	272	267,400	123	33,425
Guysborough	2,602	12	217	292,260	112	24,355
Halifax	14,393	37	389	2,325,098	162	62,840
Halifax Co-Bedford	29,426	80	368	2,828,294	96	35,354
Hants West	3,602	9	400	379,390	105	42,154
Inverness	4,780	14	341	617,451	129	44,104
Kings	10,872	22	494	1,260,861	116	57,312
Lunenburg	8,342	25	334	778,493	93	31,140
Northside-Victoria	7,235	29	249	810,463	112	27,947
Pictou	10,547	30	352	1,145,123	109	38,171
Queens	2,416	12	201	249,696	103	20,808
Richmond	2,490	12	208	365,705	147	30,475
Shelburne	3,179	13	245	301,669	95	23,205
Yarmouth	3,291	10	329	340,316	103	34,032
Hantsport	214	1	214	37,074	173	37,074
TOTAL	167,762	529	317	19,108,472	114	36,122